

1947

Annual Reports



AMHERST
NEW HAMPSHIRE

1947

ANNUAL REPORTS
OF THE
Town Officers
OF
AMHERST, N. H.
FOR
THE YEAR ENDING
DECEMBER 31, 1947

Also
Officers of School District
For Year Ending June 30, 1947

THE CABINET PRESS
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1948

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TOWN OFFICERS

Moderator

Harold H. Wilkins

Representative to General Court

Charles A. Tracy

Selectmen

Meric G. Arnold, 1 Year Ralph C. Bills, 2 years
Donald H. Davis, 3 Years

Treasurer

Catherine A. Kruger

Tax Collector

Hiram R. Elliott

Town Clerk

Horton S. Allen

Highway Agent

Guy H. Nelson

Auditors

Orson S. Bragdon George H. Howard

Supervisors of the Check List

Hiram R. Elliott Ethel W. Emerson
Lilla M. Brown

Trustees of the Trust Funds

Roy Davis, 1 Year Harold H. Wilkins, 2 Years
Pauline M. Clark, 3 Years

Fire Wards

Ashton L. Martin, Chief
Arthur L. Daniels, 1st Assistant
Frank F. Richardson, 2nd Assistant

Sexton of Cemeteries

Clarence H. Hagar

Chief of Police
Albert H. Junkins

Trustees of the Library

Dr. John LeBosquet, 1 Year
Elizabeth Huntington, 1 year
Cleaveland Campbell, 2 Years
Nelle L. Holmes, 2 Years
Lawrence Clark, 3 Years
Bertha Piper, 3 Years

School Board

Charles F. Prior, 1 Year Cevie M. Weston, 2 Years
Donald N. Swain, 3 Years

Surveyor of Wood, Bark and Lumber
Fred W. Hubbard

Health Officer
Dr. Oscar Burns, M. D.

ZONING OFFICIALS

Administrative Official
Allen D. Howard

Board of Adjustment
Charles F. Young, Chairman, 1 Year
Harold J. Cutting, 2 Years
Frederick W. Mosher, 3 Years
George A. Knight, 4 Years
Arthur L. Underwood, 5 Years

AMHERST VILLAGE DISTRICT

Moderator
M. Arnold Wight
Clerk
Esther W. Bundy
Treasurer
Cleaveland J. Campbell

District Commissioners

Charles A. Tracy, 1 Year
 Donald F. Sawyer, 2 Years, resigned, 1947,
 succeeded by George B. Hyde
 Lawrence L. Hall, 3 Years

TOWN COMMITTEES

Ways and Means Committee

George B. Hyde, Chairman
 Benjamin G. Bundy, Secretary

Robert L. Smith	Raymond E. Stimson
Richard W. Weston	W. Thurston Whittle

Road Commission

Raymond E. Stimson	Richard W. Weston
Harold H. Wilkins, Jr.	

Town Hall Committee

Robert L. Smith, Chairman

Theodora A. Lincoln	Meric G. Arnold
Amy Harding	Benjamin G. Bundy
Margaret Murphy	Malcolm D. Clark

War Memorial Book Committee

Arthur L. Underwood	Margaret Moser
Nelle L. Holmes	Bertha L. Piper
Catherine A. Kruger	Harold H. Wilkins

Town Report Committee

Hiram R. Elliott	Catherine A. Kruger
W. Thurston Whittle	

STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Amherst in the
County of Hillsborough in said State, qualified
to vote in Town Affairs:

Polls to Close at 12 o'clock.

You are hereby notified to meet at the Town Hall in said Amherst on Tuesday, the 9th day of March next, at eight o'clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officials for the ensuing year.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and to make appropriations for the same.

3. To see if the town will vote to give the Selectmen and Treasurer authority to borrow money in anticipation of taxes.

4. To see if the town will vote to give discount on taxes at $1\frac{1}{2}\%$ to August 1st.

5. To see if the town will vote to instruct the Town Clerk to report at each town meeting following the vote on each article and/or motion, and before reading of the next article or recognition of another motion, his record of the article and/or motion and the vote thereon; and to complete the permanent record of the town meeting within 48 hours.

6. To see if the town will vote to amend the resolution voted in the Town Meeting of March 10, 1931 which reads: "That the Moderator appoint a committee of six citizens to serve as a 'Ways and Means Committee' with power to examine and report on all appropriations and finances of the Town of Amherst, and who will serve until their successors are appointed in a like manner; said committee to serve without pay." So that said resolution as amended will read: "That the Moderator appoint a committee of six citi-

zens to serve as a 'Ways and Means Committee' with power to examine all town records and finances and all articles in the town warrant, and to make recommendations and to report thereon to the annual town meeting or any special town meeting; the members of said 'Ways and Means Committee' to serve until their successor or successors are appointed, and to serve without pay."

7. To see if the town will vote to raise and appropriate the sum of \$973.64 for Town Road Aid; the State to contribute \$3894.56.

8. To see if the town will vote to raise and appropriate a sum not exceeding \$139.66 (1/100th of one percent of the town's valuation based on the 1947 assessment) to the Merrimack Valley Region Association for the purpose of publicizing and promoting the natural advantages and resources of the town in cooperation with the other 37 communities in the Merrimack Valley Region.

9. To see if the town will vote to purchase a new road grader with snow removal attachments, and to vote to raise and appropriate money for same.

10. To see if the town will vote to raise and appropriate the sum of \$1500.00 to be added to the fund toward the purchase and installation of a heating plant for the Town Hall building.

11. To see if the town will vote to raise and appropriate the sum of \$373.00 of which \$290.00 be used to pay for the washing and painting of the woodwork, walls, and ceiling of the assembly hall in the Town Hall building; the remainder to cover the amount by which kitchen renovations exceeded the 1947 appropriation.

12. To see if the town will vote to raise and appropriate a sum of money sufficient to complete this year the installation of a central heating plant for the Town Hall building, said money to be borrowed and repaid

at a yearly rate of an amount not to exceed \$1500.00.

13. To see if the town will vote to install a street light on Foundry Street near the corner of Davis beyond a pole No. 134, and to vote to raise and appropriate money for same.

14. To see if the town will vote to install a light on Davis Lane near Main Street on pole No. 136, and to vote to raise and appropriate money for same.

15. To see if the town will vote to oil and gravel the Patch Hill road (Old Lyndeboro Road), and vote to raise and appropriate money for same.

16. To see if the town will vote to accept and maintain a right of way beginning on Baboosic Road at the Barrett property and running to a right of way known as Hillside Ave., thence to Lakeview Street, continuing to the property of Leo Morrissey, a distance of about 1,000 feet, and vote to raise and appropriate money for same.

17. To see if the town will vote to grade, gravel properly, repair any culverts needed, and surface-treat with oil, the road beginning at the Ajam and Jameson residences and continuing to a barway below the residence of Mr. Wanless (Harry Boutelle Farm), a distance of approximately eight-tenths ($8/10$) of a mile, and vote to raise and appropriate money for same.

18. To see if the town will vote to oil and gravel the Horace Greeley Road and vote to raise and appropriate money for same.

19. To see if the town will vote to oil and gravel the Old Milford Road, and vote to raise and appropriate money for same.

20. To see if the town will vote to raise and appropriate the sum of \$250.00 for the purpose of constructing a new bridge on the Charles Wright Road leading from Route No. 122.

21. To see if the town will vote to gravel and surface-treat with oil that part of the Christian Hill road

at the southerly end of present black road and leading to the Mont Vernon road, a distance of five-tenths ($5/10$) of a mile, and vote to raise and appropriate the money for same.

22. To see if the town will authorize the Selectmen to execute, on behalf of the Town of Amherst, a stipulation as to just compensation for the estate in those of the roads and portions of roads involved in Civil Action No. 528, pending in the United States District Court for the District of New Hampshire, which are situated within the limits of the said Town acquired by the United States of America in the said condemnation proceeding, agreeing that a final judgment may be entered in the said proceeding ordering and decreeing that nominal damages in the sum of One and no 100 Dollar (\$1.00), without interest, shall constitute full and just compensation for the estate in those of the said roads and portions of roads involved in the said proceeding which are situated within the limits of the said Town acquired by the United States of America in the said proceeding and waiving all right to the assessment of just compensation for the said estate in those of said roads and portions of roads which are situated within the limits of the said Town.

23. To see if the Town will vote permission for use of the Town Hall auditorium as a basketball court and vote to raise and appropriate a sum not to exceed \$450.00 for necessary alterations.

24. To see if the town will vote to raise and appropriate the sum of five hundred dollars (\$500.00) to finance a children's playground activity for the summer of 1948, and have the moderator and selectmen appoint an organization or committee to administer funds.

25. To see if the town will vote to raise and appropriate three hundred dollars (\$300.00) to erect street signs within the village and to instruct the Selectmen

to appoint a committee of not more than five for the purpose of holding a hearing and naming the streets.

26. To see if the town will vote to raise and appropriate the sum of forty dollars (\$40.00) to cover the cost of the two Honor Rolls which are being purchased.

27. To see if the town will vote to rescind the Zoning Ordinance which was adopted at the Annual Town Meeting held March 12, 1946, said vote to be by checklist and ballot.

28. To see if the town will vote to establish a Zoning system.

29. To see if the town will vote to have every slaughter house hereafter constructed or maintained within the limits of the town of Amherst, New Hampshire, comply with the following regulations unless otherwise specified by the Board of Health:

(a). The location and plans must be approved in writing by the Board of Health before any alterations or construction begins.

(b). The slaughter of cattle, sheep, hogs (except for private use) shall not be slaughtered within the town limits except in an authorized slaughter house.

(c). No beef, pork, lamb, or veal shall be sold or offered for sale for food purposes unless the animal from which the meat was taken had been properly inspected by an authorized inspector who has been appointed by the selectmen, and furnished with the proper stamps covering inspection.

30. To see what action the town wishes to take in regard to the profits from sales of the World War Memorial Books.

Given under our hands and seal, this fourteenth day of February, in the year of our Lord nineteen hundred and forty-eight.

MERIC G. ARNOLD,
RALPH C. BILLS,

DONALD H. DAVIS,
Selectmen of Amherst.

FINANCIAL STATEMENT

ASSETS

Cash in treasury Jan. 1, 1948	\$7278 82
Due from State Treasurer:	
Bounties 1947	35 50
Grader Fund	1163 05
Heating Plant Fund	1000 00
Uncollected Taxes 1947	9374 10
Taxes Bought by Town	
not yet Redeemed—1946	262 47
1945	84 49
1944	12 00
	<hr/>
Total	\$19,210 43

LIABILITIES

Three Serial Notes	\$ 1,500 00
Interest on Notes	22 50
Due Amherst School District:	
Balance of Appropriation	11,736 00
Balance of Dog Tax	347 73
Grader Fund	1,163 05
Heating Plant Fund	1,000 00
	<hr/>
	\$15,768 28
Excess of Assets over Liabilities	3,442 15
	<hr/>
Total	\$19,210 43

CAPITAL ASSETS

Town Hall and Land	\$14,000 00
Furniture and Equipment	2,000 00
Library and Land	7,500 00
Furniture and Equipment	4,000 00
Fire Station and Land	2,500 00
Equipment	6,743 41
Police Equipment	156 00
Highway Department and Land	800 00
Equipment and Supplies	4,135 20
Parks and Playgrounds	1,000 00
Schools and Land	71,900 00
Equipment	7,000 00

STATEMENT OF APPROPRIATIONS

Town Officers' Salaries	\$1,752 89
Town Officers Expenses	1,100 00
Election and Registration	150 00
Town Hall	500 00
Police Department	450 00
Fire Department	1,800 00
Town Aid	200 00
Health Department	100 00
Vital Statistics	100 00
Road Maintenance	7,000 00
Snow Removal	4,500 00
Oiling	3,750 00
General Highway Expense	300 00
Library	1,000 00
Street Lights	1,452 82
Old Age Assistance	2,000 00
Memorial Day	200 00
Parks	500 00
Cemeteries	850 00
Interest	150 00
Town Clock	25 00
Payments on Debt	1,500 00
Auto Permits	175 00
Spraying	400 00
Town Dump	100 00
Legal Advice	25 00
County Tax	6,292 51
Gravel Main Street	400 00
Baboosic Brook Bridge	850 00
Oil for Eight Roads	9,650 00
Town Road Aid	1,900 98
Oil and Gravel Clark Ave.	400 00
Town Hall Repairs	420 00
Town Hall Kitchen	725 00
Heating Plant Fund	1,000 00
War Memorial Book	992 00
Regional Association	25 00
Schools	25,736 00
<hr/>	
Total Town and School Appropriations	\$78,472 20

AND TAXES ASSESSED

Total Town and School Appropriations		\$78,472 00
Less Estimated Revenues and Credits		
Interest and Dividend Tax	\$2089 18	
Railroad Tax	29 93	
Savings Bank Tax	145 77	
State Forest Tax	15 60	
Auto Permit Fees	1,769 16	
Licenses and Permits	28 50	
Rent of Town Property	150 00	
Interest on Taxes	10 00	
Sale Tax Deeded Property	343 16	
Oil for Eight Roads		
Not to be Used—		
Provided for by T.R.A.	9,650 00	
Total Revenues and Credits	-----	14,231 30

		\$64,240 90
Plus Overlay		790 70

		\$65,031 60
Less Stoddard School Tax	\$33 30	33 30

Net Amount to be Raised by Taxation		\$64,998 30
Less 654 Poll Taxes at \$2.00	\$1308 00	
National Bank Stock Tax	40 60	
	-----	1,348 60

Amount to be Raised by Property Taxes on		
which Tax Rate is to be Figured		\$63,649 70
Rate of Taxation per		
One Hundred Dollars Valuation	\$4.56	

COMPARATIVE STATEMENT OF APPROPRIATIONS, EXPENDITURES AND BUDGET

1948

	Appropriations	Credits	Total Available	Expended	Unexpended Balance	Overdraft	Estimated Expenses
Town Officers' Salaries	\$ 1752 89	\$ 56 55	\$ 1809 44	\$ 1790 75	\$ 18 69		\$ 1767 89
Town Officers' Expenses	1100 00		1100 00	1053 45	46 55		1200 00
Election and Registration	150 00		150 00	138 75	11 25		250 00
Town Hall	500 00		500 00	594 21		94 21	1650 00
Police Department	450 00	25 10	475 10	455 49	19 61		500 00
Fire Department	1800 00	232 74	2032 74	2270 09		237 35	2500 00
Town Aid	200 00	134 00	334 00	649 73		315 73	1000 00
Health Department	100 00		100 00	44 50	55 50		50 00
Vital Statistics	100 00		100 00	60 50	39 50		100 00
Road Maintenance	7000 00	179 90	7179 90	7447 40		267 50	7000 00
Snow	4500 00		4500 00	6229 99		1729 99	7000 00
Oiling	3750 00	85 65	3835 65	3626 95	208 70		7100 00
Highway Department Expense	300 00		300 00	289 23	10 77		300 00
Library	1000 00		1000 00	1000 00			1000 00
Street Lights	1452 82		1452 82	1436 00			1507 86
Old Age Assistance	2000 00		2000 00	2148 68	16 82	148 68	2300 00
Memorial Day	200 00		200 00	131 70	68 30		150 00
Parks and Playgrounds	500 00		500 00	450 00	50 00		600 00
Cemeteries	800 00		800 00	822 40		22 40	300 00
Interest	150 00		150 00	228 41		78 41	150 00
Town Clock	25 00		25 00	31 00		6 00	25 00
Town Debt	1500 00		1500 00	1500 00			1500 00

Auto Permit Fees	175 00	175 00	224 00	49 00	275 00
Spraying	400 00	400 00	409 00	9 00	100 00
Town Dump	100 00	100 00	170 70	70 70	150 00
Baboosic Dump					150 00
Soldiers' Aid					100 00
Legal Advice	25 00	25 00	194 00	169 00	300 00
County Tax	6292 51	6292 51	6292 51		6292 51
Schools *	25736 00	805 14	26541 14		28845 00
Sub Total	\$62059 22		\$66230 58		\$74663 26
Special Appropriations					
Kitchen Improvements	725 00	59 05	784 05	132 39	
Town Hall Improvements	420 00		420 00	49 50	
Heating Plant Fund	1000 00		1000 00		
Town Road Aid	1900 98	7603 88	9504 86		
Baboosic Brook Bridge	850 00		850 00	15 50	
Gravel Main Street	400 00		400 00	4 90	
Oil Clark Avenue	400 00		400 00	1 70	
Merrimack Valley Association	25 00		25 00		
Chestnut Hill Cemetery	50 00		50 00		
War Memorial Book	992 00		992 00		
Totals	\$68822 20	\$9182 01	\$80717 28	\$617 29	\$3330 36
	9182 01		78004 21	617 29	
	\$78004 21		\$ 2713 07		\$2713 07 Net overdrafts

* Town Year ends Dec. 31, 1947

School Year ends June 30, 1948

A SUMMARY STATEMENT OF

RECEIPTS

Current Revenue:

From Local Taxes:

Property taxes, current year	\$54,821 76
Poll taxes, current year,	
regular at \$2	1,090 00
National Bank Stock taxes	54 50
Total current year's taxes	-----
collected and remitted	\$55,966 36
Property taxes, previous years	6,282 26
Poll taxes, previous years,	
regular at \$2	160 00
Interest received on taxes	313 71
Tax sales redeemed	486 91

From State:

Interest and dividend tax	\$ 2,737 25
Railroad tax	57 72
Savings bank tax	159 68
Reimbursement a/c State and	
Federal forest lands	20 31
Fighting forest fires	174 24
Bounties	46 50
Reimbursement a/c Old	
Age Assistance	32 84

From Local Sources, Except Taxes:

Dog licenses	544 17
Business licenses and permits	6 00
Rent of town property	228 00
Income from trust funds	38 20
Income from departments	836 58
Registration of motor vehicles,	
1946 permits	30 64
Registration of motor vehicles,	
1947 permits	2,546 25

RECEIPTS and EXPENDITURES

PAYMENTS

Current Maintenance Expenses:

General Government:

Town officers' salaries and	
auto permit fees	\$ 2,014 75
Town officers' expenses	1,053 45
Election and registration	
expenses	138 75
Expenses town hall and clock	625 21

Protection of Persons and Property:

Police department	455 49
Fire department, including	
forest fires	2,270 09
Tree spraying and trimming	409 00
Bounties	35 50
Damage by dogs	196 44

Health:

Health department	44 50
Vital statistics	60 50
Dump maintenance	170 70

Highways and Bridges:

Town Road Aid	1,900 98
Town maintenance:	
(summer \$10,867.75)	
(winter (\$6,229.99))	18,097 74
Street lighting	1,436 00
General expenses of	
Highway Department	289 23

Libraries:

Libraries	1,000 00
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Public Welfare:

Old age assistance	2,148 68
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A SUMMARY STATEMENT OF

RECEIPTS

Receipts Other Than	
Current Revenue:	
Temporary loans in anticipation of taxes during year	22,000 00
Refunds	137 43
Trust funds	1,600 00
Sale of town property	695 00
Total Receipts Other	-----
Than Current Revenue	31,890 81

Total Receipts from All Sources	\$95,100 05
Cash on hand January 1, 1947	9,947 12

Grand Total	\$105,047 17

RECEIPTS and EXPENDITURES

PAYMENTS

Town poor	649 73	
Patriotic Purposes:		
Memorial Day and Memorial Book	1,123 70	
Recreation:		
Parks and Playgrounds	450 00	
Public Enterprises:		
Cemeteries	872 40	
Unclassified:		
Damage and legal expenses	194 00	
Advertising and Regional Assoc.	25 00	
Taxes bought by town	764 51	
Discounts Abatements and Refunds	8 20	
Total Current Maintenance	-----	
Expenses		\$36,434 55
Interest:		
Paid on temporary loans in anticipation of taxes	\$175 91	
Paid on long term notes	52 50	
Total Interest Payments	-----	228 41
Outlay for New Construction and Permanent Improvements:		
Highways and bridges, town construction	\$ 834 80	
Town hall	1,286 94	
Total Outlay Payments	-----	2,121 74
Indebtedness:		
Payments on temporary loans in anticipation of taxes	\$22,000 00	
Payments on long term notes	1,500 00	
Payments to capital reserve funds	1,050 00	

RECEIPTS and EXPENDITURES

PAYMENTS

Payments to trustees, trust funds	1,600 00	
Total Indebtedness Payments	-----	26,150 00
Payments to Other		
Governmental Divisions:		
Taxes paid to County	\$ 6,292 51	
Payments to School Districts	26,541 14	
Total Payments to Other	-----	
Governmental Divisions		32,833 65

Total Payments for All Purposes		\$97,768 35
Cash on hand December 31, 1947		7,278 82

Grand Total		\$105,047 17

COMPARATIVE INVENTORY

		1946		1947
Land & Buildings		\$1,188,401.00		\$1,278,876.00
Timber		60,020.00		53,285.00
Horses	59	7,800.00	64	7,335.00
Cows	378	44,865.00	458	53,795.00
Neat Stock	79	6,475.00	38	3,125.00
Oxen	2	400.00	2	350.00
Sheep	13	130.00	14	140.00
Hogs	4	100.00		
Hens	28465	35,928.75	18240	22,876.75
Ducks	22	22.00		
Turkeys	49	147.00	40	120.00
Goats	19	190.00	10	100.00
Lumber and Wood		2,820.00		8,470.00
Gasoline Pumps		2,255.00		1,785.00
Stock in Trade		12,950.00		15,600.00
Water System		500.00		500.00
		<u>\$1,363,003.75</u>		<u>\$1,396,557.75</u>
Veterans' Exemptions		33,170.00		51,100.00
		<u>\$1,329,833.75</u>		<u>\$1,396,557.75</u>
Tax Rate per \$100		\$3.90		\$4.56
School Tax Rate		\$1.66		\$1.84

REPORT OF SELECTMEN

Town Officers Salaries:

Appropriation: \$1752.89

Credit: 56.55

Expended:

Meric G. Arnold, selectman	\$330 62	
Ralph C. Bills, selectman	330 62	
Donald H. Davis, selectman	330 62	
Ernest H. Peaslee, selectman	56 55	
Hiram R. Elliott, tax collector	264 50	
Catherine A. Kruger, treasurer	198 35	
Horton S. Allen, clerk	198 36	
Pauline M. Clark, clerk		
of trust funds	66 13	
George H. Howard, auditor	15 00	
	-----	\$1790 75

Town Officers' Expense:

Appropriation: \$1100.00

Expended:

Ralph C. Bills, use of car	\$ 50 00
Ralph C. Bills, clerical work	6 00
Meric G. Arnold, use of car and tel.	9 87
Brown and Saltmarsh, supplies	16 74
L. C. Smith, repairs to adding mach.	2 50
Wheeler and Clark, supplies	2 03
N. H. Tax Collectors Assoc., dues	2 00
N. H. Assessors Assoc., dues	2 00
Catherine A. Kruger, supplies	7 65
A. L. Keyes Agency, town officers' bonds	15 00
Registry of Deeds, transfers and mortgages	60 84
Cole Printing Co., supplies	6 06
Donat Corriveau, search of mortgages	4 50
Alice Converse, stamps	4 00

Spaulding Moss Co., map of town	13 56	
Holmes and Caldwell Agency, town officers' bonds	70 00	
Philip Morris, supplies	2 53	
H. R. Locke, prints of maps	7 50	
Rotch Insurance Agency, town officers' bonds	40 00	
Souhegan National Bank, deposit box	5 00	
Cabinet Press, printing and notices	453 52	
Vincent P. Brine, stamps	60 33	
N. E. Tel. & Tel. Co., phone and toll calls	26 72	
Edson Eastman Co., supplies	15 89	
H. R. Elliott, use of car	50 00	
H. R. Elliott, clerical work	50 00	
H. R. Elliott, supplies, phone	46 46	
H. S. Allen, drawing deeds, supplies	10 50	
H. S. Allen, attendance at annual town and city clerks' meeting	12 25	
	-----	\$1053 45

Election and Registration:

Appropriation: \$150.00

Expended:

Harold H. Wilkins, moderator	\$ 8 00	
H. R. Elliott, supervisor	20 00	
Lilla Brown, supervisor	20 00	
Ethel W. Emerson, supervisor	20 00	
George H. Howard, assist. moderator	10 00	
Frank L. Pearson, assistant clerk	8 00	
H. R. Locke, ballot clerk	5 00	
Hibbert V. Miles, ballot clerk	5 00	
Dwight P. Brown, ass't. to voters	5 00	
Carl H. Perrin, ass't. to voters	5 00	
Albert H. Junkins, services	6 00	
Cabinet Press, printing ballots	26 75	
	-----	\$138 75

Town Hall:

Appropriation: \$500.00

Credit: 20.00

Expended:

Dwight P. Brown, janitor	\$194 10	
Public Service Co., lights	77 36	
Public Service Co., supplies	1 46	
Raymond's, supplies	6 57	
John R. Martin Co., Philgas & repairs	95 44	
Frank Hartshorn Co. ,kindling	23 36	
James A. Coffin, extinguisher	19 00	
Guy Nelson, labor	8 10	
P. T. A. Lunch Comm.	10 00	
A. L. Martin, supplies	17 82	
W. A. Hart, services	4 50	
Perley Jones, stove wood	48 50	
Vincent P. Brine, stove wood	40 00	
Laurence E. Clark, insurance	30 00	
Roman Stanley, repairs	3 00	
Warren C. McCullough, painting	15 00	
	-----	\$594 21

Police Department:

Appropriation: \$450.00

Credit: 25.10

Expended:

Harold Aldrich, special officer	\$ 21 50
Meric G. Arnold, special officer	8 00
Granite State Auto List Co.	12 50
Robert Malone	2 00
David Swain	2 00
Lawrence E. Hubley, special officer	13 00
Harry Boutelle, special officer	12 00
Richard Crocker, special officer	8 00
Albert H. Jenkins:	
Services as constable	110 00

Dances at Lake, trouble calls,		
phone calls	260	44
Supplies	6	05
	-----	\$455 49

Fire Department:

Appropriation:	\$1800.00
Credit:	232.74

Expended:

A. L. Martin, fire chief	\$25	00
A. L. Martin, forest fire warden	25	00
A. L. Daniels, 1st fire ward	15	00
Frank Richardson, 2nd fire ward	15	00
Walter Ryan, janitor	75	00
Lawrence Engine Co., firemen's salaries	200	00
A. L. Martin, chimney fires	31	05
A. L. Martin, dump fires	50	90
A. L. Martin, grass fires	58	95
A. L. Martin, house fires	214	25
A. L. Martin, forest fires	392	34
A. L. Martin, Milford Firemen's Relief Assoc.	10	00
A. L. Martin, brooder house fires	16	50
A. L. Martin, labor and material	100	49
Locke's Jenney Station, gasoline	45	41
Richard Crocker, plowing snow	7	00
Guy Nelson, labor	109	50
Public Service Co. of N. H., lights	46	10
Clark's Garage, labor and supplies	73	48
N. E. Tel. & Tel. Co., phone	45	14
Rotch Insurance Agency, insurance	182	78
Fire Protection Co., equipment	25	00
James A. Coffin, supplies	49	00
N. H. Forestry & Recreation Dept., equipment	42	00
Milford Grain and Coal Co., coal	26	28

Raymond's, supplies	5 57	
Farrar Co., equipment	130 00	
Mass. Bonding & Ins. Co., insurance	162 50	
H. R. Locke, supplies	50	
Milford Public Works, rent of two hydrants	40 00	
Lawrence E. Clark, insurance	8 75	
Bob's Auto Service, labor	1 25	
Charles A. Tracy, insurance	38 30	
George Lamoureux, supplies	2 05	
	-----	\$2270 09

Town Aid:

Appropriation:	\$200.00	
Credit:	134.00	
Expended:		
For Clarence Adams:		
John McEntee, labor	\$138 06	
William Falconer, material	69 54	
W. E. Aubuchon Co., material	19 60	
William Hart, material	5 00	
	-----	\$232 20
For A. A. Clark:		
Raymonds, groceries		\$ 15 90
For Florence Grant:		
Amherst Clover Farm Store, groceries		\$ 8 96
For Kathleen Hubley:		
Daniel Webster Home for Children		\$237 38
For S. Martin:		
Raymond's, groceries	\$15 69	
Converse and Peaslee, wood	16 00	
	-----	\$ 31.69
For Ruth B. Spencer:		
Room and board		\$ 31 00
For Angelina Wilson:		
Oscar Burns, M. D., calls	\$12 00	
Guy Nelson, oil drum faucet	1 50	

Roy D. Clark, fuel oil	25	25	
Gerard's Store, groceries	18	61	
Fred W. French, groceries	35	24	
	-----		\$ 92 60

			\$649 73

Dog Damage:

Expended:

Albert H. Junkins, dog officer	\$ 23	77	
Chas. B. Guthrie, poultry killed	125	50	
Chas. W. Kierstead, poultry killed	3	00	
Kenneth Jameson, poultry killed	8	75	
Cabinet Press, printing	7	55	
Cole Printing Co., printing	15	63	
Phaneuf Press, dog tags	12	24	
	-----		\$196 44

Health Department:

Appropriation: \$100.00

Expended:

N. H. State Hospital, inquisition	\$ 9	00	
Hillsborough County Reg. of			
Probate, petition	1	50	
Dr. Oscar Burns, health officer	34	00	
	-----		\$44 50

Vital Statistics :

Appropriation: \$100.00

Expended:

H. S. Allen	\$57	50	
Maurice E. Barrett		25	
Robert S. Little		25	
Rev. Noble O. Bowlby		25	
Rev. Francis Hogan		25	
Dr. Oscar Burns	1	25	
Dr. John LeBosquet		75	
	-----		\$60 50

Town Maintenance:

Appropriation: \$7000.00

Credit: \$179.90

Expended:

Guy H. Nelson, Highway Agent \$7447 40

Snow:

Appropriation: \$4500.00

Expended:

Guy H. Nelson, Highway Agent \$6229 99

Oiling:

Appropriation: \$3750.00

Credit: \$5.65

Expended:

Guy H. Nelson, Highway Agent \$3626 95

General Expense of Highway Department:

Appropriation: \$300.00

Expended:

Guy H. Nelson, for supplies	\$128 08	
W. S. Darley Co., signs	6 90	
Holmes and Caldwell Agency, insur.	109 00	
A. L. Keyes Agency, insurance	43 09	
M. G. Arnold, express charges	2 16	
	-----	\$289 23

Library:

Appropriation: \$1000.00

Expended:

Amherst Town Library, Lawrence	
E. Clark, Treas.	\$1000 00

Street Lights:

Appropriation: \$1452.82

Expended:

Public Service Co., Village lights	\$1133 50	
Public Service Co., Baboosic lights	302 50	
	-----	\$1436 00

Old Age Assistance:

Appropriation: \$2000.00

Expended:

Treas. State of N. H., for O. A. A.	\$2148.68
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Memorial Day:

Appropriation: \$200.00

Expended:

Donald N. Swain, for supplies	\$27 60	
Cabinet Press, programs	15 75	
Henry Davis, wreaths	6 00	
Larry Conti, band	75 00	
Legion Emblem Div., grave markers	7 35	
	-----	\$131 70

Parks and Playgrounds:

Appropriation: \$500.00

Expended:

American Legion Post 87, labor	\$450 00
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Cemeteries:

Appropriation: \$800.00

Expended:

Clarence H. Hagar, sexton	\$787 40	
Albert F. Caron, labor	35 00	
	-----	\$822 40

Interest:

Appropriation: \$150.00

Expended:

Souhegan National Bank	\$175 91	
Guy C. Came	30 00	
Elizabeth M. Proctor	15 00	
J. A. & M. E. Crawford	7 50	
	-----	\$228 41

Town Clock:

Appropriation: \$25.00

Expended:

Dwight P. Brown, care of clock	\$25 00	
Lawrence E. Clark, insurance	6 00	
	-----	\$31 00

Long Term Notes:

Appropriation: \$1500.00

Expended:

Souhegan National Bank	\$1000 00	
J. A. & M. E. Crawford	500 00	
	-----	\$1500 00

Auto Permit Fees:

Appropriation: \$175.00

Expended:

H. S. Allen, town clerk		\$224 00
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Spraying:

Appropriation: \$400.00

Expended:

Bartlett Tree Co., spraying	\$100 00	
Albert Caron, trimming trees	217 50	
M. G. Arnold for A. F. Caron	91 50	
	-----	\$409 00

Town Dumps:

Appropriation: \$100.00

Expended:

Guy H. Nelson, Highway Agent		\$170 70
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Trustees of Trust Funds:

Dr. Josephine L. B. Bates	\$150 00
M. G. Jewett, Philbrook lot	100 00
Gwendolen Spalding	150 00
Suzanne A. St. Onge <i>LOVERING</i>	100 00
Mrs. Bertha Libby	150 00
M. G. Jewett, Pesterfield lot	100 00

Robert D. Walker	150 00	
Josephine T. Farrin	150 00	
Mrs. Walter Wry	150 00	
George E. Harding	200 00	
Ralph L. Gilson	200 00	
	-----	\$1600 00

Temporary Loans:

Expended:	
Souhegan National Bank	\$2200.00

Special Appropriation for Kitchen:

Appropriation:	\$725.00
Credit:	59.05

Expended:		
John R. Martin Co., plumbing	\$341 35	
John R. Martin Co., kitchen range	238 25	
Carl Stimson, metal work	138 30	
M. G. Arnold, materials	59 07	
M. G. Arnold, paid Lendal Harding	6 00	
M. G. Arnold, paid Roman Stanley	1 75	
Raymond's, paint	6 80	
Will A. Hart, material	12 40	
Clark's Garage, material	79 52	
Warren C. McCullough, painting	25 00	
Roman Stanley, labor	8 00	
	-----	\$916 44

Special Appropriation — War Memorial Book:

Appropriation: \$992.00

Expended:	
Cabinet Press, printing	\$992 00

Special Appropriation for Town Hall:

Appropriation: \$420.00

Expended:

Warren McCullough, painting	\$230 50	
H. R. Locke & Sons, wiring	120 00	
Roman Stanley, labor	20 00	
	-----	\$370 50

Special Appropriation for Heating Fund:

Appropriation: \$1000.00

Expended:

Town Hall Heating Plant Fund	\$1000 00
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Special Appropriation for Chestnut Hill Cemetery:

Appropriation: \$50.00

Expended:

Guy Nelson, labor	\$50 00
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Special Appropriation for Merrimack Valley**Region Association:**

Appropriation: \$25.00

Expended:

Merrimack Valley Region Association	\$25 00
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Town Road Aid:

Appropriation: \$1900.98

Expended:

State of N. H. Highway Dept.	\$1900 98
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Grader Fund:

Expended:

Guy H. Nelson, use of grader	\$50 00
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Bounties:

Expended:

Meric G. Arnold, paid for hedgehogs	\$16 00
Ralph Bills, paid for hedgehogs	7 00
Donald H. Davis, paid for hedgehogs	2 50

E. H. Peaslee, paid for hedgehogs	1 00	
Tex Arnold, one hedgehog	50	
Howard Converse, one hedgehog	50	
Richard Crocker, one hedgehog	50	
Robert Kelley, nine hedgehogs	4 50	
George Parker, six hedgehogs	3 00	
	-----	\$35 50

Special Appropriation for Camp Judea Bridge:

Appropriation: \$850.00

Expended:

Clayton W. Chase, contractor	\$730 00	
Guy H. Nelson	104 80	
	-----	\$834 80

Special Appropriation for Graveling

Main Street:

Appropriation: \$400.00

Expended:

Guy H. Nelson	\$395 10
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Special Appropriation for Oiling

Clark Avenue:

Appropriation: \$400.00

Expended:

Guy Nelson	\$398 30
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Special Oiling Appropriations

Provided for by T.R.A.:

Raised by Town	\$1900.98
State Share	7603.88

\$9504.86

Locations	From T.R.A. Account
Silva's to Merrimack Line	\$2300 00
Roby's to Merrimack Line	3100 00
Mack Hill Road	700 00
Horace Greeley Road	750 00

Lake and Lake Front Street	400 00	
Christian Hill Road	1400 00	
Main Street	300 00	
Walnut Hill Road	700 00	
	-----	\$9650 00

Taxes Bought by Town:

Expended:	
H. R. Elliott	\$764 51

Refunds:

Expended:	
Anton LaForge	\$2 00
William A. Hart	6 20

	\$8 20

Legal Advice:

Appropriation: \$25.00

Expended:	
C. Bradley Frost	\$150 00
Dorothy M. Ruf	44 00

	\$194 00

County Tax:

Appropriation: \$6292.51

Expended:	
Treasurer Hillsboro County	\$6292 51

Schools:

Appropriations: \$25,736.00

Expended:	
Amherst School District	* \$26,541 14

TOTAL PAYMENTS	\$97,768 35

* School Year: July 1, 1947 — June 30, 1948

Town Year: January 1, 1947 — December 31, 1947

REPORT OF TOWN CLERK

DOG ACCOUNT

217 dogs licensed from Jan. 1, 1947 to Dec. 31, 1947

Dr.

166 male and spayed female dogs		
at \$2.00 each	\$332	00
43 female dogs at \$5.00 each	215	00
8 dogs at short period rates	16	77
2 kennels at \$12.00 each	24	00
	-----	\$587 77

Cr.

Amt. paid town treas. during year	\$544	17
Commission for licensing dogs	43	60
	-----	\$587 77

AUTOMOBILE ACCOUNT

Dr.

20 (1946) auto permits issued from		
Jan. 1, 1947 to Mar. 31, 1947	\$	30 64
673 (1947) auto permits issued from		
Jan. 1, 1947 to Dec. 31, 1947	2546	25
	-----	\$2576 89

Cr.

Amount paid town treas. during year	\$2576	89
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HORTON S. ALLEN,
Town Clerk.

REPORT OF TAX COLLECTOR

SUMMARY OF WARRANT LEVY OF 1947

Dr.

Taxes committed to Collector		
Property	\$63,649	74
Polls	1,308	00
National Bank Stock	40	60
Total Warrant	-----	\$64,998 34
Added Taxes		
Property	\$395	76
Polls	50	00
Bank Tax	14	00
Interest collected	5	70
Summons Charges collected	29	20
	-----	494 66
Total Debits		----- \$65,493 00

Cr.

Remittances to Treasurer		
Property	\$54,821	76
Polls	1,090	00
National Bank Stock	54	60
Interest	5	70
Summons Charges	29	20
	-----	\$56,001 26
Discount allowed		27 02
Abatements		90 62
Uncollected Taxes as per Collector's list		
Property		9,126 10
Polls		248 00
	-----	\$65,493 00

LEVY OF 1946

Dr.

January 1, 1947:

To Uncollected Taxes		
Property	\$6284	96
Polls	204	00
To Added Taxes	12	00
To Summons Charges collected	14	40
To Interest collected	234	84
	-----	\$6750 20

Cr.

By Remittance to Treasurer	\$6691	50
By Abatements	58	70
	-----	\$6750 20

ABATEMENTS

From Levy of 1946	\$58	70
From Levy of 1947	90	62
From Taxes sold Town	4	22
	-----	\$153 54

(Itemized list on file in Tax Office)

REDEEMED TAXES

To collected from Levy of 1942	\$ 49	31
To collected from Levy of 1944	66	93
To collected from Levy of 1945	77	11
To collected from Levy of 1946	293	56
	-----	\$486 91
To collected Interest		29 57

		\$516 48

Property Deeded the Town December 31, 1947

From Tax List sold Town	\$351	00
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Summary of Tax Sales Accounts as of Dec. 31, 1947
Tax Sales on account of Levy

Dr.				
	1946	1945	1944	1942
Taxes sold the Town	\$624 84			
Balance unredeemed Taxes				
Jan. 1, 1948		\$238 34	\$137 17	\$49 31
Interest collected	2 50	3 18	13 20	10 69
	<hr/>	<hr/>	<hr/>	<hr/>
	\$627 34	\$241 52	\$150 37	\$60 00
Cr.				
Remittance to Treasurer	\$293 56	\$ 77 11	\$ 66 93	\$49 31
Remittance to Treas., interest	2 50	3 18	13 20	10 69
Abatements			4 22	
Deeded to Town	68 81	76 74	54 02	
Unredeemed at close of year	262 47	84 49	12 00	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$627 34	\$241 52	\$150 37	\$60 00

HIRAM R. ELLIOTT,
Collector.

REPORT OF TOWN TREASURER
For the Year Ending December 31, 1947

RECEIPTS

H. R. Elliott, Tax Collector	\$56,001 26
1946 taxes	6,691 50
Redeemed taxes and interest	
1946, 1945, 1944, 1942	516 48
Horton S. Allen, Town Clerk	
Auto Permits	2,576 89
Dog Licenses	544 17
State Treasurer	
Bounties for Hedgehogs	46 50
Forest Fires	174 24
R. R. Tax	57 72
Building and Loan Tax	159 68
Interest and Dividends Tax	2,737 25
Refund Old Age Assistance	32 84
Loss of Tax on Lands	20 31
Trustees of Trust Funds	
Fiske Highway Fund	38 20
Guy H. Nelson, Highway Agent	
Use of Grader	50 00
Special Gravel	
Louis Hayward	19 00
John C. Duff	31 90
George B. Blood	38 40
Ernest H. Peaslee	7 50
Ernest E. Phinney	14 90
Donald O. Young	8 70
Richard B. Locke	4 60
Meric G. Arnold	8 00
Ray E. Stimson	8 70
Special Oil	
Vincent Brine	25 90
Fay E. Andrews	15 95

Ray E. Stimson	43 80
Gifts—Cemetery Fund	
Ralph Gilson	200 00
George E. Harding	200 00
Suzanne A. Lovering	100 00
Gwendolen Spalding	150 00
Robert D. Walker	150 00
Mrs. Bertha Libby	150 00
Catherine Pesterfield Estate	100 00
Norman Philbrook Estate	100 00
Dr. Josephine L. Bliss Bates	150 00
Mrs. E. L. Farrin	150 00
Mrs. Walter Wry	150 00
Clarence H. Hagar, Sexton	
Sale of Cemetery Lots	125 00
Use of Greens	28 00
Property Sold by Town	
Boyle Lot	10 00
Forsyth Land	100 00
Wassan Richardson Property	200 00
Rice Land	80 00
D. Burns Land	25 00
Donald Bros. Property	100 00
Stove to W. Converse	30 00
Revolver 174476	25 00
Selectmen	
Overpayment on Paint	10 00
Overpayment Moving Sign	15 53
Refund Kitchen Work	49 05
Refund Moving Stones	6 20
Refund A. Junkins	10
Refund Ernest H. Peaslee	56 55
Pistol Permits	6 00
Board for Kathleen Hubley from B. Hubley	129 00
Payment Clarence Adams	5 00
Souhegan National Bank Notes	22,000 00

A. L. Martin	
Use of Fire Truck	35 00
Town Hall Rent	
Souhegan Grange	75 00
Men's Club	75 00
American Legion	20 00
Hillbillies	10 00
Town of Mont Vernon, School Tax	148 92
Town of New Boston, School Tax	241 31
P. T. A. School Lunches—Gift	20 00
	<hr/>
Total Receipts	\$95,100 05
Plus balance on hand Jan. 1, 1947	9,947 12
	<hr/>
Total	\$105,047 17
Paid out by order of the Selectmen	97,768 35
	<hr/>
Balance on hand Jan. 1, 1948	\$ 7,278 82

SUMMARY

ASSETS

Due from State Treas., Bounties 1947	\$ 35 50
Uncollected taxes 1947	\$9,374 10
Taxes bought by Town, not yet redeemed	
1946	262 47
1945	84 49
1944	12 00
	<hr/>
	\$9,768 56
Plus cash in Treasury Jan. 1, 1948	7,278 82
	<hr/>
	\$17,047 38
Assets exceed Liabilities by	\$3,442 15

LIABILITIES

Due Souhegan Bank and others—3	
serial notes	\$ 1,500 00
Interest	22 50
Amherst School District, balance app'n.	11,736 00
Amherst School District, balance dog tax	347 73
	<hr/>
	\$13,605 23

GRADER FUND

Bank Book No. 17015

Balance as previously reported	\$1096 55
Interest	16 50
Dec. 31, 1947 deposit	50 00
	<hr/>
Total amount on deposit Jan. 1, 1948	\$1163 05

TOWN HALL HEATING FUND

Bank Book No. 18179

Deposit Dec. 31, 1947	\$1000 00
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CATHERINE A. KRUGER,

Town Treasurer.

Amherst, N. H., January 1948.

REPORT OF HIGHWAY AGENT

Guy H. Nelson

Appropriation	\$7000 00	
Credits:		
Fiske Highway Fund	38 20	
John Duff	31 90	
Louis Hayward	19 30	
Ernest Phinney	14 90	
Ernest Peaslee	7 20	
George Blood	38 40	
Raymond Stimson	8 70	
Donald Young	8 70	
Robert Locke	4 60	
Meric Arnold	8 00	
	<hr/>	
	\$7179 90	
Guy H. Nelson, truck		\$910 40
Guy H. Nelson, tractor		12 00
William A. Hart, truck		143 00
T. Underwood, truck		129 50
Fred Willard, truck		117 50
Fred Willard, tractor		231 00
Robert Lang, truck		62 50
George Houghton, truck		62 50
Fred Tuttle, truck		62 50
Chester Whitten, Jr., truck		62 50
Ernest Wheeler, truck		62 50
Malcolm Dunklee, shovel		76 50
William E. Bedders, truck		62 50
William E. Bedders, shovel		165 00
William Bedders, dozer service		200 00
Ernest Peaslee, team		3 00
Town of Bedford, grader		30 00
Socony Vacuum, oil		24 26
N. H. Explosive Co., grader blades		17 61
R. C. Hazelton Co., grader parts		345 55

O. F. Winslow, gravel	17 10
L. Fuller Est., gravel	245 80
Elliott & Willard, gravel	5 00
Mrs. Bessie Balch, sand	11 10
Milford Machine Works, parts and labor	4 16
Hume Pipe Inc., culvert pipe	85 37
Milford Coal & Grain, pipe	71 40
Clark's Garage, gas	226 03
American Railway Express charges	3 45
Bob's Auto Service, labor	2 25
Municipal Steel Co., grader blades	35 32
Charles Pherson, labor	22 50
Ray Road Equipment, blades	48 42
Larry Gendron, welding	15 00
County Stores, scythes	5 00
Roy Wheeler, grader operator	634 00
Frank Bills, labor	578 40
Guy Bills, labor	476 80
Roland Goodwin, labor	523 20
Joseph Gouett, labor	250 40
Charles Duval, labor	233 60
Charles Hall, labor	22 40
Richard Crocker, labor	97 40
William Long, labor	12 80
Guy H. Nelson, foreman	738 00

\$7145 22

Dewey Smith's Road—expended	190 78
Roy Wheeler, grader operator	\$ 5 00
Roland Goodwin, labor	4 00
Guy Bills, labor	4 00
Guy H. Nelson, truck	6 50
Guy H. Nelson, labor	14 00
Hume Pipe Inc., culvert	21 28
Wm. E. Bedders, dozer service	136 00

\$190 78

North Street Extension—expended		111 40
Roland Goodwin, labor	\$12 80	
Guy Bills, labor	12 80	
Guy H. Nelson, labor	16 00	
Guy H. Nelson, truck	20 80	
Andrew Elliott, dozer service	49 00	
	<hr/>	
	\$111 40	
Total		<hr/> \$7447 40

SNOW

Appropriation	\$4500 00	
William A. Hart, truck		\$1034 10
T. Underwood, truck		748 00
Oliver Merrill, truck		787 10
Fred Willard, truck		10 40
Fred Willard, tractor		87 00
Richard Weston, truck		64 00
Guy H. Nelson, truck		973 00
Guy H. Nelson, tractor		18 00
Richard Crocker, tractor		42 00
Frank Bills, labor		226 60
Stacy Murray, labor		47 60
Robert Weston, labor		91 00
Charles Hall, labor		236 40
Reginald Going, labor		63 70
Charles Duval, labor		18 90
William Long, labor		7 70
Vernon Howard, Jr., labor		14 00
Richard Crocker, labor		13 40
Ralph Plummer, labor		11 20
Robert Gerard, labor		10 40
Charles Hunnewell, labor		5 60
Joseph Godfrey, labor		2 00
Bertram Anderson, labor		2 00
Ivan Sandford, labor		2 00

Joseph Holland, labor	4 00
Donald Dunklee, towing	12 00
Meric Arnold, labor	16 80
Stanley Hubley, labor	5 60
Roger Weston, labor	22 40
Walter Weston, labor	16 80
Irving Patten, labor	22 40
Dewey Smith, Jr., labor	73 60
John Towne, labor	22 40
George Howard, labor	2 10
Albert Pixley, labor	14 00
Wesley Fields, labor	11 90
Robert Robinson, labor	16 80
Newton Stockwell, labor	19 60
Kenneth Hall, labor	2 10
Roy Wheeler, labor	109 00
Frank Knight, labor	7 20
Carl Merrill, labor	6 40
Guy Bills, labor	96 00
Joseph Gouett, labor	32 00
Roland Goodwin, labor	96 00
Arthur Underwood, labor	64 80
Mrs. Bessie Balch, sand	29 00
Larry Gendron, welding	91 50
Ernest Gagnon, labor on plows	19 10
R. C. Hazelton, snow plow parts	353 47
Milford Machine Works, parts	4 61
Ray Road Equipment, snow fence	83 50
Gay's Express, charges	9 60
Merrinack Farmers Exchange, salt	81 21
Milford Public Works, plowing	28 00
N. H. Explosive Co., blades	51 75
American Railroad Express, charges	1 67
A. J. Raymond, shovels	13 50
J. B. Varick Co., bolts	1 08
Converse & Peaslee, slabs	2 00
Bob's Auto Service, parts and labor	5 00

Guy H. Nelson, foreman	265 00
	<hr/>
	\$6229 99

OIL

Appropriation	\$3750 00	
Credits:		
Mrs. Fay Andrews	15 95	
Vincent Brine	25 60	
Raymond Stimson	43 80	
	<hr/>	
	\$3835 35	
Milford Public Works		\$ 118 00
Converse & Peaslee, slabs		2 00
Wm. E. Bedders, dozer service		34 00
O. F. Winslow Co., coldpatch		207 03
Mrs. Bessie Balch, sand		26 70
Trimount Products Co., asphalt		266 09
Koppers Co. Inc., oil		1663 23
Fred Willard, truck		62 50
Fred Willard, tractor		93 00
Wm. A. Hart, truck		148 80
Charles Duval, labor		44 80
Richard Crocker, labor		55 20
Roy Wheeler, grader operator		56 00
Guy H. Nelson, truck		270 00
Roland Goodwin, labor		137 60
Joseph Gouett, labor		97 60
Guy Bills, labor		116 80
Frank Bills, labor		89 60
Guy H. Nelson, foreman		138 00
		<hr/>
Total		\$3626 95

CLARK AVENUE

Appropriation	\$400 00	
Fred Willard, truck		\$17 50
Ernest Wheeler, truck		7 50

Chester Whitten, Jr., truck	7 50
Fred Tuttle, truck	7 50
Wm. E. Bedders, truck	7 50
George Houghton, truck	7 50
A. Mitchell, truck	11 10
Robert Lang, truck	7 50
Guy H. Nelson, truck	19 50
Wm. A. Hart, truck	12 40
Wm. E. Bedders, shovel	15 00
L. Fuller Est., gravel	23 60
Fred Willard, tractor	12 00
Andrew Elliott, roller	25 00
Mrs. Bessie Balch, sand	4 20
Roy Wheeler, grader operator	15 00
Frank Bills, labor	12 00
Joseph Gouett, labor	5 60
Roland Goodwin, labor	8 80
Guy Bills, labor	6 40
Charles Duval, labor	3 20
Vernon Howard, Jr., labor	80
Richard Crocker, labor	3 20
Guy H. Nelson, foreman	12 00
N. H. State Treas., oil	146 00
	<hr/>
	\$398 30

MAIN STREET

Appropriation	\$400 00	
Fred Willard, truck		\$32 50
Fred Willard, tractor		24 00
Guy H. Nelson, truck		29 10
Wm. A. Hart, truck		24 80
Ernest Wheeler, truck		12 50
Chester Whitten, Jr., truck		12 50
Fred Tuttle, truck		12 50
Wm. E. Bedders, truck		12 50
George Houghton, truck		12 50

A. Mitchell, truck	11 10
Robert Lang, truck	12 50
T. Underwood, truck	5 00
Wm. E. Bedders, shovel	30 00
A. C. Elliott, roller	15 00
Roy Wheeler, grader operator	17 00
Frank Bills, labor	13 60
Joseph Gouett, labor	14 40
Guy Bills, labor	12 00
Roland Goodwin, labor	15 20
Charles Duval, labor	8 00
Richard Crocker, labor	8 00
Mrs. Bessie Balch, sand	3 40
L. Fuller Est., gravel	35 00
Guy H. Nelson, foreman	22 00
	<hr/>
	\$395 10

DUMP

Appropriation	\$100 00	
Wm. E. Bedders, dozer service	\$130 00	
Cabinet Press, signs	3 00	
Roy Wheeler, labor	3 00	
Roland Goodwin, labor	2 40	
Guy Bills, labor	2 40	
Vernon Howard, Jr., labor	8 00	
Guy H. Nelson, truck	3 90	
Al. Austin, metal sign	3 00	
Guy H. Nelson, foreman	15 00	
	<hr/>	
	\$170 70	

CAMP JUDEA BRIDGE

Appropriation	\$850 00	
Clayton W. Chase, contractor	\$730 00	
Wm. A. Hart, truck	16 80	
Guy H. Nelson, truck	20 80	
Joseph Gouett, labor	12 80	

Guy Bills, labor	12 80
Roland Goodwin, labor	12 80
Frank Bills, labor	6 40
Eric Hare, labor	6 40
Guy H. Nelson, foreman	16 00
	<hr/>
	\$834 80

GENERAL EXPENSES

Appropriation	\$300 00	
County Stores, supplies	\$13 30	
A. J. Raymond, paint	16 19	
Sears & Roebuck, supplies	3 39	
George Lamoureux, supplies	50 62	
Guy H. Nelson, toll calls	11 98	
Al. Austin, lettering	2 00	
Merrimack Farmers Exchange, rakes	2 18	
Milford Machine Works, parts	1 25	
Remington Rand, supplies	19 17	
Express charges	2 16	
A. L. Keyes Agency, grader insurance	43 09	
Phillip Holmes, compensation insurance	109 00	
Signs	6 90	
Roy Wheeler, labor	4 00	
Guy H. Nelson, labor	4 00	
	<hr/>	
	\$289 23	

HIGHWAY DEPARTMEN EQUIPMENT

1	Waco Grader	\$900 00
2	V Snow Plows No. 511	700 00
1	V Snow Plow No. 510	300 00
1	Blade Snow Plow	300 00
1	Wing for Truck	75 00
1	Road Hone	100 00
1	Steel Road Drag	25 00
1	Road Machine	25 00
1	Set Grader Blades	12 00
3	Sets Snow Blades	75 00
24	Signs	24 00
1	Crosscut Saw	5 00
2	Axes	3 00
1	Wedge	1 00
2	Small Saws	2 00
3	Rakes	3 00
1	Hoe	1 00
2	Iron Bars	5 00
4	Pairs Brush Cutters	13 50
8	Snow Shovels	8 00
4	Square Edge Shovels	6 00
10	Round Edge Shovels	14 00
6	Picks and Handles	6 00
3	Pitch Forks	1 50
10	Scythes	10 00
1	Large Stone Hammer	1 00
	Stone Drills	1 00
6	Stone Hooks	6 00
6	Red Lanterns	6 00
4	Flares	8 00
1	Grindstone	3 00
1	Large Chain	5 00
1	Set Chain Falls	8 00
1	Culvert Cleaner	2 00
1	Grease Gun	3 00
10	Lbs. Grease	2 50

2. Gals. Paint	3 70
1 50 Gal. Oil Barrel and Oil	5 00
2 Tons of Salt	32 00
12 Barrels Tar	80 00
8 Feet 15 inch Culvert	10 00
16 Feet 36 inch Culvert	32 00
½ Roll Wire	5 00
1000 Feet R. E. Boards	30 00
2 Sanding Machines	25 00
1 Set Blades for Hone	15 00
1 Gas Engine Water Pump	5 00
10,000 Feet Snow Fence	815 00
930 Steel Fence Posts	372 00
1 Stone Boat	10 00
	<hr/>
	\$4110 20

REPORT OF THE CHIEF OF POLICE

Arrests	4
Held and released	1
Cases placed on file	2
Accidents:	
With two vehicles involved	4
With one vehicle involved	5
Involving a bicycle	1
Motor vehicle complaints	1
Missing persons	1
Disturbances	3 calls
Complaints investigated	17 calls
Warnings issued for motor vehicle violations	7
Stolen goods	3 calls
Cattle running loose	2 calls
Lost animals	3 calls
Persons taken to County Farm	1
Patrol duty, 6 officers	67 hours
Dances	40
Assistance rendered to out of town	
departments	9 cases
Dog calls	21
Lost dogs returned	2

This department extends thanks for cooperation received from Sergeant Conti and Trooper McBain of the State Police.

REPORT OF FIRE DEPARTMENT

Chief, Ashton L. Martin
 1st Assistant, Arthur L. Daniels
 2nd Assistant, Frank F. Richardson
 Forest Fire Warden, Ashton L. Martin
 Deputies: Allen Howard, Fred Willard, Orson Bragdon
 Firemen on Call: 40

1947 FIRES

Chimney fires	10
Grass and brush fires	13
Building fires	3
Brooder house fires	1
Brooder stove fires	2
Dump fires	3
Ford called out	29 times
Chevrolet called out	11 times
Buick called out	6 times
452 men answered these calls	

EQUIPMENT

1927 Buick Truck (value \$35.00) carries forest fire tools including: pails, lanterns, acid chemicals, brush cutters, crosscut saw, canteens, back pump, hoes, shovels (value \$119.16).

1931 Chevrolet Truck (cost \$3450.00, value \$800.00) carries: 400 gallon Howe piston pump, rubber boots, rubber coats, Siamese connectors, helmets, hand lanterns, hose blowout clamps, spanner, hydrant connector, axe, bars, ice chisels, first aid kit (value \$107.50).

Ford Truck (cost \$3500.00, value \$3000.00) carries: 400 gallon Barton pump, suction hose, ladders, nozzles, 2 fog nozzles, lanterns, acid chemicals, 15 lbs. CO₂, spanners, asbestos gloves, smoke masks, 4 reducers, salvage covers, rubber boots, rubber coats, first aid kit, wire chimney cleaner, ice chisel, tow chains,

hose blowout clamp, 2 foam fire extinguishers,
extra heavy fire chains, Siamese connectors (value
\$689.75).

6 ladders (value \$139.00).

900 ft. 2½" hose, bought 1945, (value \$450.00).

1700 ft. 2½" hose, bought 1926-36, (value \$255.00).

1600 ft. 1½" hose, bought 1939-46, (value \$560.00).

850 ft. ¾" booster hose, bought 1931, (value \$85.00).

Compressed air fire alarm (value \$503.00).

1808 Yankee Hand Tub.

Lawrence Hand Tub.

Water holes outside of village, 26.

Total value of equipment, \$6743.41.

SEXTON'S REPORT

Your 1947 Appropriation was divided among the five cemeteries by using \$131.40 on Cricket Corner, \$137.85 on the Old Cemetery, \$12.00 plus a special appropriation of \$50.00 paid to Guy Nelson for removing a large hurricane stump and building over the front wall at Chestnut Hill Cemetery, \$3.60 on the Poor Farm Cemetery, and the balance of \$537.55 on Meadowview Cemetery.

Thirty-five dollars was paid to Albert Caron to take down several rotted trees and trim others in the Old Cemetery. These trees were damaged by the hurricane of 1938 and have gradually deteriorated until they were a menace and unsightly. Twenty-two dollars was spent for loam and with the aid of a few loads of dirt from your Highway Department, your Sexton has tried to make a lawn in front of the Cricket Corner Cemetery. Owing to the lack of rain last fall it was not accomplished, but hope in the spring we will have better luck.

Your Sexton stripped and made over three old lots in Meadowview Cemetery that were a menace to the care and looks in the cemetery and with the good supply of water from your new pump were very green and beautiful last fall.

Fifteen dollars and sixty cents was paid out for geraniums for beds and urns around the cemeteries. Rain through the summer was very abundant and as all know, it was quite a problem to keep the grass down, but the cemeteries were a beautiful green all summer.

CLARENCE H. HAGAR,

Sexton.

TREASURER'S REPORT — AMHERST LIBRARY

RECEIPTS

Jan. 1, 1947, cash on hand	\$ 224 67
Appropriation	1000 00
Trust Funds	220 00
Fines and sale of books	78 35

	\$1523 02

DISBURSEMENTS

Salaries	\$312 00
Books and magazines	350 58
Lights	22 28
Fuel	80 35
Care of house and grounds	434 47
Supplies	9 34
Upkeep and miscellaneous	68 68
Dec. 31, 1947, cash on hand	245 32

	\$1523 02

Respectfully submitted,
 LAWRENCE E. CLARK,
 Treasurer.

ANNUAL REPORT OF AMHERST LIBRARY

This has been an unusually busy year for the library as the number of patrons has increased and the circulation has been larger than heretofore.

A total of 194 books has been added to the shelves, of which 117 have been classified as adult fiction, 38 as adult non-fiction, 29 as juvenile fiction and 20 as juvenile non-fiction. In addition to books, 24 magazines are available to borrowers.

The circulation for the year has been as follows:

Adult fiction	3619	Juvenile fiction	2094
Adult non-fiction	788	Juvenile non-fiction	179
Adult magazines	1472	Juvenile magazines	123
<hr/>			
Adult total	5879	Juvenile total	2396
Grand total circulation 8275			

The plan, inaugurated last year, of leaving a deposit of books at the elementary classrooms has been continued. By this practice it is felt that many children who cannot visit the library thus have an opportunity to use the books. As no records have been kept by the teachers showing the number of times the books have been loaned these figures do not form a part of the report given above.

Grateful acknowledgement of gifts of money, books and magazines is made to Mr. Herbert Hixon, Mr. Cleaveland Campbell, Mr. Winey, Mr. George Harding, Mrs. Willis T. Fisher and to others whose names, owing to the absence of the regular librarian we are not able to state.

In the spring the interior of the building was cleaned and renovated throughout and the floors were waxed. Necessary repairs have been made including some much needed work on the roof. The grounds have been well kept and much credit is due to Robert Kruger for his work on them.

Amherst people have made increased use of the privilege of borrowing from the New Hampshire State Library, both of books and of victrola records. This library renders a valuable service to the people of the state in making available to them books which, either because of their cost or the infrequency of the demand for them, their local libraries do not have.

Miss Margaret Moser, who has served as librarian for several years, left for an extended vacation the middle of November. Mrs. Guy Nelson is serving as librarian during her absence.

In October, Dr. John LeBosquet, who has rendered splendid service on the Library Board for several years, resigned as he was about to move from town, and Mr. Henry Mitchell has been appointed to take his place.

The hours will continue to be Tuesday, 2:00 to 5:00, and Friday, 2:00 to 5:00 and 6:30 to 8:30.

Respectfully submitted,

MRS. GUY H. NELSON,
Acting Librarian.

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF AMHERST, N. H.

For the Year Ending December 31, 1947

On hand January 1, 1947	\$ 772 70
Accrued interest Souhegan Sav. Bank	163 62
Accrued interest Nashua Trust Co.	13 87
Accrued interest Wilton Savings Bank	313 42
Accrued interest Manchester Sav. Bank	433 65
Total interest received in 1947	1423 57

	\$3120 83

RECAPITULATION

Balance on hand (checking account)	\$ 803 25
Accrued interest Souhegan Sav. Bank	196 18
Accrued interest Nashua Trust Co.	6 57
Accrued interest Wilton Savings Bank	343 07
Accrued interest Manchester Savings Bank	494 86
Total amount expended in 1947	1276 90

	\$3120 83

PAULINE M. CLARK,
HAROLD H. WILKINS,
ROY W. DAVIS.

AUDITORS' REPORT

Amherst, N. H., February 5, 1948.

We have examined the accounts of the selectmen, treasurer, tax collector, clerk, trustees of trust funds, trustees of the library and road agent, and find them correctly cast and properly vouched.

ORSON H. BRAGDON,
GEORGE H. HOWARD,
Town Auditors.

REPORT OF TRUST FUNDS OF AMHERST, N. H., FOR THE YEAR ENDING DECEMBER 31, 1947.

Name of Fund	How Invested	Principal	Bal. Income Jan. 1, 1947	Income During Year	Expended	Balance on Hand
Anal. Cemetery No. 1	Amoskeag Savings Bank	\$ 375 00				
Anal. Cemetery No. 2	U. S. Bonds	8,500 00				
Anal. Cemetery No. 3	U. S. Bonds	2,000 00				
	U. S. Bonds	3,000 00				
	Souhegan Bank Savings Dept.	1,035 00				
Anal. Cemetery No. 4	U. S. Bonds	5,000 00				
David Fiske Cemetery Fund	Manchester Savings Bank	7,750 00	\$ 772 70	\$ 641 21	\$ 610 66	\$ 803 25
Parker Cemetery & Library Fund	U. S. Bonds	1,000 00	(cemetery)	25 00	25 00	
	U. S. Bonds	1,000 00	(library)	25 00	20 00	
Special Cemetery Fund	Souhegan Bank Savings Dept.	2,000 00		32 56		
Fiske Highway Fund	Manchester Savings Bank	1,500 00	163 62	33 20	38 20	196 18
Spalding School Fund	U. S. Bonds	8,500 00				
Nutt School Fund	U. S. Bonds	375 00		220 04	220 04	
Aaron Lawrence School Fund	N. H. Savings Bank	5,000 00		100 50	100 50	
Miss Lawrence School Fund	U. S. Bonds	1,500 00		37 50	37 50	
French Library Fund	U. S. Bonds	1,500 00	13 87	22 70	20 00	6 57
E. L. Clark Library Fund	U. S. Bonds	1,000 00		25 00	25 00	
George Library Fund	U. S. Bonds	500 00		12 50	12 50	
James Day Library Fund	U. S. Bonds	500 00		12 50	12 50	
George Putnam Cemetery Fund	U. S. Bonds	6,000 00	313 42	150 00	150 00	343 07
Alice Wilkins Cemetery Fund	Manchester Savings Bank	1,000 00	433 65	29 65		494 86
	U. S. Bonds	2,000 00	61 21	61 21		
		\$60,035 00	\$1697 26	\$1423 57	\$1276 90	\$1843 93

Received for care of cemetery lots:

Ralph L. Gilson	\$200.00	Norman Philbrook Estate	100.00
George E. Harding	200.00	Dr. Josephine Bliss-Bates	150.00
Robert D. Walker	150.00	Dr. Alfred Spalding	150.00
Bethia Libby	150.00	C. B. Pesterfield Estate	100.00
Suzanne Lovering	100.00	Ernest L. Farrin Estate	150.00
		Mrs. Walter Wry	150.00

PAULINE M. CLARK,
Treasurer of Trust Funds.

REPORT OF THE TOWN HALL COMMITTEE

Articles 25 and 26 in the warrant for the 1947 town meeting were voted upon in the affirmative. These articles provided respectively for:

a. The sum of \$725.00 to complete the renovation to the Town Hall kitchen and to provide a dry well for the kitchen sink. The renovations have been completed and the dry well has been installed.

b. The sum of \$420.00 for urgently needed repairs and new installations as listed in Item 2 of the report of this Committee dated February 24, 1947. The entrance wiring for electricity has been installed to conform to fire underwriters' requirements. The exterior woodwork of this Town Hall building has been painted and windows reglazed where necessary. Screens for the kitchen and dining hall have been installed.

Your committee recommends for 1948:

ITEM 1. That the sum of \$1500.00 be raised and appropriated in accordance with Article 10 in the warrant for the 1948 town meeting, in order to further the program originally laid out by your committee. The sum of \$1000.00 was raised and appropriated for the same purpose, under Article 27 in the warrant for the 1947 town meeting.

Your committee feels it should be pointed out that any further extensive renovations to the Town Hall building, in the way of decoration and of installation of modern toilet facilities must await the installation of a heating system.

ITEM 2. See Article 11 of warrant for 1948.

Your committee recommends that the woodwork, walls and ceiling of the assembly hall in the Town Hall building be washed and painted. The installation of a heating plant would not seriously damage these surfaces. While it is desirable to wash and paint wood-

work, ceiling and walls of the entrance hall, your committee feels that it is not advisable to do so as long as this entrance hall is used for wood storage.

Respectfully submitted,

BENJAMIN G. BUNDY,

for the Committee.

February 9, 1948.

REPORT OF THE ROAD COMMISSION TOWN OF AMHERST, N. H.

For Period Ending March 8, 1948

Pursuant to the authority conferred by the adoption of Article 30 of the Town Warrant on March 11, 1947, your Selectmen appointed three citizens to serve as Road Commissioners, their duties to comprise assistance to the Road Agent, in the formation of a long range program for the improvement and maintenance of town roads and town equipment.

Immediately upon receiving the notice of their appointment, and in an attempt to carry out this mandate, the first step undertaken was a survey of the town's road system, and its relation to the present day needs, the future prospects, and the accounting methods.

In the analysis of this survey, we found that due to the passing of the "horse and buggy days" and the coming of the automobile (many taxpayers having one or more cars and trucks), that the wear on the main roads was more severe and rapid than formerly. Consequently, there are heavier maintenance costs.

Your present road system comprises approximately 65 miles of town maintained roads, divided as follows: about 24 miles of black top hard surfaced roads, and the balance of 41 miles in dirt, gravel and unimproved roads. State maintained roads are not included in the above figures.

Using the cost figures of the last two years as a basis, the yearly upkeep need for hard surfaced roads, translated into dollars, is about \$168.75 per mile. This figure is based upon the assumption that each road will be re-oiled once every four years.

Given the same gravel base to which a binder is to be applied as for a gravel top road costing \$1000.00 per mile, the oiling and re-oiling procedure is as follows.

First year, two applications of tar, costing about	\$925.00 per mile 575.00 per mile
Second year, one application of tar, costing about	675.00 per mile
Once in every four years thereafter, costing about	675.00 per mile
We present the following figures as being the closest average upkeep costs of gravel roads:	
Gravel base	\$1000.00
Resurfacing every 10 years, yearly cost per mile	\$100.00
Grader and labor costs, 3 trips, at \$10.00 per mile	30.00
Total	<hr/> \$130.00

In order to enable the taxpayers to ascertain the location and kind of roads contained in the road system, a large map is being prepared by us, which, when completed, will be hung on the wall of the Selectmen's office. Each class of road will bear a distinctive color.

In our investigation of the accounting records of the past and present, it was considered advisable to install a loose leaf ledger, in which would be entered all of the charges against each of the appropriations. These charges, in detail, would be cumulative from day to day under the respective headings and road designations. This method of recording will shorten the time required in making out the requirements for the annual town report, shorten the time needed for auditing and when made a part of the town's permanent records, will provide access for costs from year to year.

This book was secured, and is now in use.

Long Term Program

Consideration must be given to the needs of the present and future, in its relation to conditions within

and beyond the taxpayers' control, the financial and economic prospects, the changes in the makeup of the taxpayers, the equitable distribution of appropriations, and the state's plans for the future. In the latter connection, we have been advised that the T. R. A. assistance can be expected for some years.

There are four hills which should be graveled and surface treated with oil to eliminate recurring washing after each hard rain. They are, Walnut Hill beyond Chisholm's farm buildings to the old railroad crossing, Patch Hill from the McDonald buildings to Route 101, Christian Hill past the Ajam, Larson, Boutelle property, and the Ponemah Hill, located in the southern part of the town.

From our survey, we found that there are three sections in your road system that we believe should be improved wholly or in part, in order to give a more equitable distribution of hard surfaced roads. They are as follows: South Manchester or Greeley road, the road leading to New Boston, and the extension of the hard surfaced road leading from beyond the residence of Mr. John Fuller to and beyond the present Mack Hill black section.

If the town wishes to assume a larger proportion of black roads, we suggest that the above-mentioned sections be given first consideration.

We suggest that if and when these roads are oiled, the cost be borne by T. R. A. funds, but that no larger section be undertaken in any one year than will leave a sizable balance of T. R. A. funds for graveling, wherever necessary.

We believe that, if these suggestions are followed, the cost of permanent road construction each year will not be burdensome to the taxpayers. The town's contribution on a basis of \$1 to \$4 would mean an appropriation of approximately \$975.00 yearly.

While there is no article offered this year for ac-

cepting state money on a \$1 to \$1 basis, we urge that whenever such an opportunity should exist, the town be prepared to accept it.

We estimate that the cost of oil alone, over a 12 year period, would equal the extra initial cost, to say nothing of brush and snow removal.

Snow Appropriation

We have compiled a list of amounts expended for this branch of service rendered the town. For the last sixteen years there is a wide variation in amounts expended.

It appears impossible to accurately anticipate the amount of appropriation that will be needed each year. We, therefore, believe it is advisable to inaugurate a new policy to meet the yearly requirements. In effect this policy would be to appropriate the exact amount of money spent for snow services. The appropriation for this year would cover total expenditures to March 1, 1948. Each year thereafter the appropriation would cover the total amount expended from March 1 of one year to March 1 of the succeeding year. Add to this amount the costs of erecting and removing snow fences and new equipment needed. By this method the amount of appropriation required would be self-adjusting, and would eliminate bad conditions that have existed in previous years.

Grader

The town must decide whether to recondition the present machine or purchase a new one. Our investigation discloses the following details.

The present grader needs to be put in a usable condition and the cost is estimated at about \$800.00 to \$1000.00.

There are two types of new machines that seem adapted to the needs of the town.

1. A machine comparable to present grader will cost about \$5565.00.

2. A larger machine, with usual grading equipment, V plow and side wings for snow removal will cost about \$12,665.00.

Delivery of re-conditioned present grader would probably be in time for spring needs.

Delivery of a new machine, by several manufacturers, could be made in May 1948.

There are three methods of payment for either procedure.

1. The cost of re-conditioning present grader to be paid this year.

2. The entire cost of a new machine to be assumed in 1948.

3. The distribution of cost of a new machine to be spread over a period of 4 or 5 years, by issuing serial notes at a low rate of interest.

The grader fund established some years ago has accumulated \$1163.05 to date. This amount could be used to reduce the 1948 appropriation for the purchase of a new machine. The present trade-in value of the old grader is about \$700.00.

As in the past, it is possible to rent a grader to nearby towns or to the state highway department. The average visible gross rental received by the town since 1939 is about \$650.00 yearly.

The smaller of the two machines mentioned above is not suitable for snow removal.

The larger of the two new machines, when equipped for snow removal, should insure the roads being kept open without outside assistance, eliminate very costly hand shoveling, and take over at least one fourth of the plowing operation.

In conclusion, we believe that, due to conditions beyond the taxpayers' control, careful planning and consideration of the demands for the safety of the

taxpayers and public who use the roads, is a necessity. At the same time, consideration must be given to the probable costs of such services, and to what extent the town's income, as allocated to the Highway Department, will provide the funds.

We wish to express our appreciation for the fine spirit of co-operation rendered by Mr. Guy Nelson.

Respectfully submitted,

HAROLD H. WILKINS, Jr.,

RICHARD W. WESTON,

RAYMOND E. STIMSON.

WAR MEMORIAL BOOK COMMITTEE REPORT

Final report of committee appointed at the first town meeting after V-J Day. The citizens of Amherst took into consideration the matter of a Memorial Book to record the services of Amherst men and women in World War II. On March 12, 1946 at the Annual Town Meeting it was voted that the selectmen appoint a Memorial Book Committee which would make a report at the next Annual Town Meeting. On July 6, 1946, the selectmen accordingly appointed a group of citizens to serve as a Memorial Book Committee. This committee under the chairmanship of Mr. Arthur L. Underwood, undertook to collect information concerning the war records of Amherst men and women who had been in the armed services and concerning activities on the home front; also to investigate the cost and methods of publishing such a book.

As a result of their efforts an article was published in the warrant for the Annual Town Meeting of 1947, and at this meeting it was voted "to raise and appropriate the sum of \$992.00 for a suitable War II Memorial Book". In connection with Article 12 of the warrant which dealt with the appropriation for the War Memorial Book, the chairman of the Memorial Book Committee stated at the meeting, that a book was to be presented as a gift to each veteran who sent in his record for inclusion in the book, and in the case of a deceased veteran, to his family. He further stated that the committee recommended that the remaining books be sold to the public and that the profit therefrom be placed in a trust fund for action at the next Annual Town Meeting.

A committee consisting of Arthur L. Underwood, chairman; Catherine A. Kruger, secretary; Nelle L. Holmes, editorial chairman; Margaret Moser, Bertha L. Piper and Harold H. Wilkins, Sr., then proceeded with the task of actually compiling and writing the

book. Questionnaires were sent to all veterans eligible for inclusion in the book or to their families. All information concerning the war records of the veterans is taken from that sent in on these questionnaires when returned by the veteran or some member of his family, and all engravings are made from pictures submitted by them. The committee wishes to thank William V. C. Hall and Philip Currier representing the Bradford-Long- Miles-Sullivan Post of the American Legion in Amherst for serving in an advisory capacity to the committee at the early meetings; Mrs. Donald Davis and Roger Underwood for articles on World War I and World War II; Otto Neugebauer for drawings; Barbara Adams and Brenda Allen for typing assistance and William Ferguson and William Rotch of the Cabinet Press for their helpful and sympathetic assistance in so many ways.

A very special word of appreciation to Nelle Holmes, I feel sure that her knowledge of this type of work was priceless, she was most helpful to each one of us, and so to a wonderful helpful Editorial Chairman, thank you, Nelle.

With few exceptions the veterans have received their copy and many words of thanks have come to our attention, which is very gratifying. The money raised and appropriated at the last Town Meeting for this book has been paid to the Cabinet Press. Some copies have been sold and there are more available at \$3.50 each. The money from the sale of these books is to be put into a Trust Fund as mentioned in this report and at the Town Meeting of 1947.

ARTHUR L. UNDERWOOD,
Chairman.

REPORT OF SELECTMEN

The following report is submitted for the purpose of explaining more fully the preceding financial report of your board of selectmen and to present your board's actions in a more understandable manner. Suggestions as to future revision of this report will be appreciated.

This year's town report, although considerably revised, does contain some duplication. Limited duplication, however, is necessary, since the selectmen, who are directly responsible for funds raised, report total disbursements and receipts of the several departments. Itemized reports for each department are also presented by the officials or boards who actually spend the funds appropriated.

Valuation and Taxation

The first and perhaps the most important of the selectmen's duties is the annual assessment of town property for the purpose of establishing the tax rate to be used in collecting through taxation the monies raised and appropriated at Town Meeting. Valuations were completed in April, but it was not until after the Special School Meeting in July that the tax rate of \$4.56 per \$100.00 of valuation could be determined. The School Meeting, held partially for the purpose of accepting State money to reduce taxation, delayed approval of the Amherst rate until after the first of August, and resulted in the borrowing of considerable money to operate on until taxes had been collected. It made it practically impossible for the taxpayers to take advantage of the discount on taxes paid prior to August first voted at the last Town Meeting.

Valuation of property has been increased by your board about 13% during the last two years (7% in 1946, 6% in 1947). Present valuations are considered reasonable by the Tax Commission and in line with valuations in surrounding towns. Some further increase

may be unavoidable, but will of course tend to result in a lower tax rate. The Amherst rate will continue, however, to be high as long as the amount of money raised at Town Meeting is high in proportion to the Town's valuation.

Over-expenditures

It was necessary to spend about \$2700.00 in excess of the appropriations during the past year, due largely to the following accounts which were over-expended: Snow Removal, Fire Department, Dumps, Town Poor, Old Age Assistance, and Legal Advice. The over expenditures seemed unavoidable and in the best interests of the Town.

Some money appropriated for use under the oiling account in the road department was withheld in order to offset an over-expenditure in the road maintenance account.

Town Hall Building

The report of your Town Hall janitor shows the Town Hall is serving more and more people each year, and we would like to call your attention to the need of improved lavatory facilities. We strongly recommend our estimate of \$1650.00 for Town Hall Expenses, \$1000.00 of which is to be used for modern sanitary lavatory arrangements.

Miscellaneous

During the year dangerous trees were removed from the village and cemeteries.

Parking areas were laid out around the Post Office according to recommendations of a committee appointed by the Amherst Men's Club.

A series of lights was maintained during the winter at Lake Baboosic to accommodate several newly established residences.

The Town Hall was made available to the Amherst Boy Scouts for their regular meetings.

Your board reluctantly denied a request for the use of the auditorium of the Town Hall for a basketball court since in their judgment the building is not properly constructed for such usage, and the maintenance of the hall would have been excessive.

Boundaries for a village district were laid out and a meeting of voters in said district called; this resulted in establishing the present "Amherst Village District."

Installation of the street lights voted at the last Town Meeting was considerably delayed due to lack of materials.

A new method of approving and paying bills has been set up and should be more efficient. Correspondence from the State Tax Commission has since been received, and they feel the new system will be a decided advantage.

Substitution of the temporary honor roll by a permanent record in the Town Hall was not made since the Tax Commission advised us the funds voted at last Town Meeting were not legal because no article was in the town warrant pertaining to the same; however, since the selectmen have made arrangements for World War I and World War II honor rolls, it is hoped funds will be appropriated according to article 26 in the present town warrant.

The contents of the Fire House were insured for \$2000.00; workmen's compensation was revised to include coverage of labor on snow removal.

The board requests better cooperation from the townspeople in the use of the town dump. For the first time it became necessary this past year to have a bulldozer for the second time push the accumulation of debris and rubbish over the bank. At that second time a fire break was cleared around the area, which not only reduced the fire hazard but also increased the capacity

of the dump. Please! Will all persons using the dump in the future throw all rubbish over the bank.

A petition requesting the selectmen to petition the Superior Court for permission to hold a Special Town Meeting for the purpose of rescinding action taken on eight articles pertaining to Town Road Aid was presented to the Court. Permission to hold the special meeting was denied.

AMHERST VILLAGE DISTRICT

During this the first year of the existence of the Amherst Village District we feel that we have made a fair start towards a possible water system. While individuals usually have trouble "getting something for nothing," it is apparent when the residents of this village voted to establish a District for the purpose of finding out if we could afford a public water system that they thought somehow a town could do what an individual could not.

We have spent the past year attempting to get a report in which we had sufficient confidence to bring before the District meeting for a vote. Last fall we regretfully accepted the resignation of Mr. Donald Sawyer who has moved away from Amherst. His position on the Board has been filled by Mr. George Hyde.

Before even a preliminary estimate of cost can be made for a water system, the area must first be surveyed and a piping layout designed based on the load requirements for both domestic service and fire protection. We first turned to the Federal Government for engineering funds and found that the last Congress had not made any appropriation. This being the case we were obliged to find another source of technical information without cost.

We have talked with several engineers and find that it will cost in the neighborhood of \$2000.00 for a complete survey, design, financial report and estimate of cost. One firm of nationally known engineers has offered to do this for us at no initial cost. We will be obliged to retain them when and if we vote to install a water system. When this report is presented and if it appears beyond our financial means to carry out the project, we will be under no obligation for the report.

It is obvious that the above mentioned report will not be available in time for the regular District meeting.

We expect to call a special meeting of the Village District when we have a report, probably sometime in May of this year.

The money spent for town water will be counter-balanced by a 25% lower insurance rate and better fire protection for all town property including schools, churches and other public buildings. For this reason it is felt that the Amherst people who reside outside of the District also have a very real stake in the issue at hand. This was brought out very forcibly by the severe drought condition of last fall and the heavy snows of this past winter. During either of these periods the center of Amherst could very easily have been wiped out, thus destroying a high percentage of the total taxable property of the town.

When upon receipt of a definite estimate of cost, a water system seems economically justified, it is hoped that every resident of Amherst will give it careful consideration.

CHARLES A. TRACY,
GEORGE B. HYDE,
LAWRENCE C. HALL.

REPORT OF ZONING BOARD OF ADJUSTMENTS

During the year 1947 the Board of Adjustments held six special meetings and two public hearings.

Amendments have been made to the Zoning Ordinance.

You are aware of course that the Board of Adjustments of Amherst, N. H., has only been functioning since April, 1946. Without doubt the board has made some mistakes and errors; nevertheless we feel strongly that after a few minor details have been ironed out things will run along smoothly and be of much benefit to the town in the years to come.

Signed: BOARD OF ADJUSTMENTS,
 Charles F. Young (Chairman)
 Harold J. Cutting,
 Frederick W. Mosher,
 Arthur L. Underwood,
 George A. Knight (Secretary).

REPORT OF ADMINISTRATIVE OFFICIAL

As Administrative Official I wish to report that during the year 1947 29 permits have been granted for the following purposes:

- 16 new buildings
- 4 remodelling
- 7 signs
- 2 new businesses

I wish to state that the citizens of Amherst have cooperated with me in making our Zoning Ordinance a success.

ALLEN D. HOWARD.

REPORT OF THE TOWN HALL JANITOR

The Amherst Town Hall building has been used more in the last two years than in the past. The following is a listing of the different organizations in the Town and the number of times they have used the building. In addition to those listed the Town Office is used by the Town Clerk daily and by the Selectmen and Treasurer Friday evenings and all day the first Saturday of each month. The Baptist Church, King's Daughters and Women's Association used only the downstairs of the building; the Legion, School, Grange and Amherst Parent-Teacher Association used both floors.

Organization	Times Used
Baptist Church	5
Caucus	1
Farm Bureau	1
Hillbilly Show	1
Hillsborough County Forest Fire Wardens' Association	1
King's Daughters	1
Legion	7
Men's Club	21
P. T. A.	9
Pomona Grange	9
School	21
School Lunches	83
Meals served to children	7460
Meals served to teachers	299
Souhegan Grange	32
Town Meeting	2
Women's Association	2
Zoning Board	3

DWIGHT BROWN.

FIRE ALARM SIGNALS

- 1 long Amherst Village
 - 2 All Out
 - 3 Brush Fire
 - 4 Ponemah
 - 5 Cricket Corner
 - 11 Converse Mill
 - 12 Baboosic Lake
 - 13 Manchester State Road
 - 14 Chestnut Hill
 - 15 Hubbard District
 - 21 Mont Vernon-New Boston Rd.
 - 22 Christian Hill
 - 23 The Acre
 - 31 Out of Town
 - 2 long No School 32 Legion Call 6 Boy Scouts
- In case of fire call Milford 172-W.

FOREST FIRE PROBLEM SERIOUS

The year 1947 was one of the worst periods of drouth and forest fire occurrence in eastern United States history. Lack of water ruined crops, lowered water levels and dried up brooks everywhere. Three months of deficient rainfall and abnormally high temperatures resulted in many fires which were mostly well controlled and kept within bounds. Only the high winds beginning on October 23rd caused a few fires to escape beyond immediate control. These few fires resulted in burning some 15,000 acres and the loss of 63 or more buildings in four New Hampshire towns.

All October fires were costly. They burned deeply in the ground and required day and night patrol of large crews of men until the rains came late in October. Towns which escaped from serious fires might easily have been in the midst of the most serious conflagrations we had.

Governor Dale closed the woods effective at midnight of October 15th. With the blow-up of October 23rd, a second proclamation closed all back roads and authorized towns to inaugurate patrol. The effect of this was to cut down subsequent fires for the rest of the dry period.

Local fire warden forces performed an admirable job to hold the more than 200 fires that occurred during this October period. Many men were taxed to the utmost as the emergency continued. To them and all those who did their work, the people of New Hampshire owe a debt of gratitude. The state forest fire control agency based on local town wardens and town crews wherever adequately equipped rose to the occasion and met the test in whatever town their services were needed.

It is now time to take stock everywhere of our fire fighting facilities for the season ahead and to make them

adequate where necessary. To this end town fire plans and training programs for wardens, deputies and other key men in each district are being arranged or in progress. If equipment and tools are insufficient properly to equip the available man power in each community with the right tools for the job, they should be provided for at once. The yearly addition of fire tools to the town supply will generally need to be built up. The state sells tools to the towns and shares one-half their cost. Good equipment is important and can help greatly to keep both damage and fire costs at a minimum.

For many years we have requested our wardens not to issue burning permits except on rainy days. This regulation will be in effect again this year as it is one of the best means of assuring such fires from getting out of control. Nine out of every ten fires can be prevented, 98 per cent of all fires being due to human carelessness. Be sure to get a permit for any fire in or near woodland when the ground is free from snow. Be sure your fires are always out before you leave them. Help us in getting the travelling public to keep from throwing out lighted matches or cigarettes. Be careful of all fires in or near woodland.

CHARLES F. YOUNG,
District Chief.

1947 FIRE RECORD

Number of fires	8
Acreage burned	6 $\frac{3}{8}$

CHIEF A. L. MARTIN,
Forest Fire Warden.

AMHERST SCHOOL DISTRICT

SCHOOL OFFICERS

	Term Expires
Mr. Donald Swain, Chairman	1950
Mrs. Cevie Weston, Secretary	1949
Mr. Charles F. Prior	1948
Harold C. Bowley	Superintendent of Schools
Richard A. Grodin	Headmaster of High School
Mrs. Catherine Kruger	Treasurer
H. S. Allen	Moderator
Oscar Burns, M. D.	School Physician
Esther E. McCormick, R. N.	School Nurse
Donald Swain	Truant Officer
Mrs. Catherine Kruger	Clerk

SCHOOL CALENDAR FOR 1947-48

Begin	Close
September 3, 1947	December 19, 1947
January 5, 1948	February 20, 1948
March 1, 1948	April 16, 1948
April 26, 1948	June—to be determined
(Holidays: Nov. 11, 27, 28, 1947; May 31, 1948)	

SUGGESTED SCHOOL CALENDAR FOR 1948-49

Begin	Close
September 8, 1948	December 22, 1948
January 3, 1949	February 18, 1949
February 28, 1949	April 22, 1949
May 2, 1949	June—to be determined
(Holiday: Nov. 11, 25, 26, 1948; May 30, 1949.)	

Warrant for Annual School Meeting
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the town
of Amherst, New Hampshire, qualified to vote
in district affairs:

You are hereby notified to meet at the Town Hall
in said district on the 9th day of March 1948, at 2
o'clock in the afternoon, to act upon the following
subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for
the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the
School Board and Truant Officer, and fix the compen-
sation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Com-
mittees, or Officers chosen, and pass any vote relating
thereto.
7. To choose Agents, Auditors and Committees in
relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alter-
ation in the amount of money required to be assessed
for the ensuing year for the support of public schools
and the payment of the statutory obligations of the
district, as determined by the school board in its an-
nual report.
9. To see how much money the district will raise
and appropriate for insurance on school property.
10. To see how much money the district will raise
and appropriate for special repairs and alterations of
school property and for new equipment.

11. To see if the district will authorize the school board and two other legal voters of the district, appointed by the Moderator, to act as a special committee to consider the feasibility of forming a cooperative secondary school district and to report to the district not later than October 15th its finding including building requirements, program of studies, capital investment, operational costs of such a district and such other matters as may deemed material.

12. To see if the district will vote to raise and appropriate the sum of not exceeding \$150 to cover the cost of preparation of the report and traveling expenses of the special committee.

13. To see if the district will vote to direct the Moderator to appoint a committee of three to work with the school board in investigating the need of additional rooms for the elementary school and in connection therewith additions to and alterations of the present school plant, and to instruct said committee to report recommendations and estimates at an adjourned meeting to be held not later than October 15th.

14. To transact any other business which may legally come before said meeting.

Given under our hands at said Amherst this 5th day of February 1948.

DONALD N. SWAIN,
CHARLES F. PRIOR,
CEVIE M. WESTON,
School Board.

BUDGET FOR SCHOOL YEAR—1948-1949

	Voted March	Revised July	Proposed 1948 - 1949
Support of Schools:			
Teachers' salaries	\$19,500	\$21,400	\$25,700
Textbooks	375	375	600
Scholars' supplies	525	525	600
Flags and appurtenances	25	25	25
Other expenses of instruction	275	275	300
Janitor service	1,200	1,000	1,200
Fuel	650	650	900
Water, light and janitor's supplies	275	275	300
Minor repairs and expenses	300	2,000	750
Health supervision and lunch program	175	375	375
Transportation of pupils	3,500	3,500	4,000
Other special activities	75	275	300
	\$26,875	\$30,675	\$35,050
Other Statutory Requirements:			
Salaries of district officers	\$212	\$212	\$212
Truant officer and school census	50	50	50
Superintendent's excess salary	357	425	476
\$2 per capita tax	416	416	482
Teachers' Retirement	310	455	635
Administration	300	313	350
	1,645	1,871	2,205
Total Amount Required to			
Meet School Board's Budget	\$28,520	\$32,546	\$37,255

Estimated Income of Districts:

State Aid	\$800	\$9,500	\$9,260
Dog tax	200	200	200
Income from trust funds	300	300	300
Elementary school tuition receipts	400	400	600
Deduct estimated income			
Assessment Required to Balance		10,400	10,360
School Board's Budget	\$26,820	\$22,146	\$26,895

Special Appropriation Proposed (Article in Warrant)

Deficiency	\$2,500	\$2,500	150
Insurance (equipment—liability)	190	190	
Bulkhead	300	300	
New equipment (seats, map equipment)	300	600	600
Laboratory changes		1,200	1,200
	3,290	3,590	1,950

Total Assessment Required to Cover School Board's Budget

	\$30,110	\$25,736	\$28,845
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Respectfully submitted

DONALD N. SWAIN,
CHARLES F. PRIOR
CEVIE M. WESTON,
Amherst School Board.

February 5, 1948.

SUMMARY
1948-1949

Support of Schools	\$35,050 00
Other Statutory Requirements	2,205 00

	\$37,255 00
Less Estimated Income	10,360 00

	\$26,895 00
Extra insurance	150 00
New equipment	600 00
Laboratory changes	1,200 00
Total Assessment Required to	-----
Balance Budget	\$28,845 00

**FINANCIAL REPORT OF AMHERST
SCHOOL BOARD**
(For the Fiscal Year July 1, 1946 to June 30, 1947)

Total Receipts	\$28,145 41
Total Payments	28,035 23
Cash balance June 30, 1947	\$ 110 18

RECEIPTS IN DETAIL

Federal Aid:	
National School Lunch	\$ 652 62
From State:	
Equalization fund (state aid)	837 53
From Selectmen Raised by Taxation:	
Appropriation	*24,544 00
From Sources Other Than Taxation:	
Dog licenses	\$ 41 14
Elementary school tuitions	692 57
Income from local trust funds	379 02
Other receipts	30 23
	----- 1,142 96
Total Receipts from all sources	\$27,177 11
Cash on hand July 1, 1946	968 30
GRAND TOTAL	\$28,145 41

*Includes Deficiency Appropriation of \$2,500.00
voted March 13, 1947.

AUDITOR'S CERTIFICATE

(Required by the State Board of Education from
all State Aided Districts.)

This is to certify that we have examined the books and other financial records of the school board of Amherst, N. H., of which this is a true summary for the fiscal year ending June 30, 1947, and find them correctly cast and properly vouched.

ORSON H. BRAGDON,
GEORGE H. HOWARD,

July 15, 1947.

Auditors.

REPORT OF TREASURER**(For the Fiscal Year July 1, 1946 to June 30, 1947)**

CATHERINE KRUGER, Treasurer,

In account with the School District of Amherst

Dr.

Balance as per last report	\$ 968 30
Board of Selectmen:	
Appropriation as of March 1946	25,544 00
Dog tax	41 14
Income from trust funds	379 02
From Federal Aid:	
National School Lunch	652 62
From State:	
Equalization Fund	837 53
From Other Sources	
Elementary school tuition	692 57
Other receipts	30 23
	<hr/> \$28,145 41

Cr.

Payments on order of School Board	\$28,035 23
Cash on hand June 30, 1947	110 18

CATHERINE KRUGER,

Treasurer.

July 15, 1947.

AUDITOR'S CERTIFICATE(Required by the State Board of Education from
all State Aided Districts)

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Amherst, of which the above is a true summary for the fiscal year ending June 30, 1947, and find them correct in all respects.

ORSON H. BRAGDON,
GEORGE H. HOWARD,

July 15, 1947.

Auditors.

**ABSTRACT OF REPORT OF CLERK TO STATE
BOARD OF EDUCATION, SCHOOL BOARD,
AND SELECTMEN**

**District Revenue Voted March 13, 1947, for School
Year 1947-1948**

Amounts appropriated for:	
Support of high school	\$ 9,025 00
Support of elementary schools	17,850 00
Salaries of district officers	212 00
Truant officer and school census	50 00
Superintendent's excess salary	357 00
\$2 per capita tax for supervision	416 00
Administration and retirement	610 00
Specials:	
Deficiency	2,500 00
Insurance	190 00
Bulkhead	300 00
New equipment	300 00
Amount of School Board's Budget and Specials	----- \$31,810 00
Less estimated income	1,700 00
Amount to be raised by taxation for budget and appropriations	----- \$30,110 00

CATHERINE KRUGER,
Clerk of School District.

March 13, 1947.

PAYMENTS**July 1, 1946 to June 30, 1947**

(Classification and numbering conform to state accounting system required in state-aided districts.)

Administration:

1. Salaries of district officers	\$212 00	
2. Superintendent's excess salary	426 00	
3. Truant officer and school census	50 00	
4. Expenses of administration	340 55	
	-----	\$1,028 55

Instruction:

5. Teachers' salaries	\$16,863 77	
6. Textbooks	416 75	
7. Scholars' supplies	625 71	
8. Flags and appurtenances	6 75	
9. Other expenses of instruction	189 31	
	-----	18,102 29

Operation and Maintenance of School Plant:

10. Janitor service	\$1000 00	
11. Fuel	731 77	
12. Water, light & janitor's supplies	279 47	
13. Minor repairs and expenses	301 81	
	-----	2,313 05

Auxiliary Agencies and Special Activities:

14. Medical inspection	\$ 180 17	
15. Transportation of pupils	3500 00	
16. High school and academy tuition	00 00	
17. Elementary school tuition	00 00	
18. Other special activities	100 62	
	-----	3,780 79

Fixed Charges:

19. Tax for state-wide supervision	\$372 00	
20. Insurance and other fixed charges	385 49	
	-----	757 49

Outlay for Construction and Equipment:

21. Lands and new buildings	\$000 00	
22. Alterations of old buildings	568 21	
23. New equipment	818 23	
	-----	1,386 44

Special:

27. Rebates	\$ 14 00	
28. School lunch reimbursements from State	652 62	
	-----	666 62

Total Payments		\$28,035 23

Expenditures Distributed as Follows:

General expenses	\$ 3,839 10	
For support of high school	9,521 45	
For support of elem. schools	14,674 68	
	-----	\$28,035 23

PAYMENTS IN DETAIL
July 1, 1946 to June 30, 1947

1. Salaries of District Officers:

Charles F. Prior, school board	\$50 00	
Donald Swain, school board	12 50	
Arthur L. Underwood, school board	37 50	
Mrs. Cevie Weston, school board	50 00	
Mrs. Catherine Kruger, treasurer	50 00	
Mrs. Catherine Kruger, clerk	4 00	
<i>S. ALLEN</i> Harold H. Wilkins, Jr. , moderator	4 00	
Orson Bragdon, auditor	2 00	
George Howard, auditor	2 00	
	-----	\$212 00

2. Superintendent's Salary Account:

Raymond A. Dyer, Treas. Union	
No. 40, acct. of H. C. Bowley	\$426 00

3. Truant Officer and School Census:

Arthur Underwood, truant officer	\$25 00	
Mrs. Cevie Weston, census		
enumerator	25 00	
	-----	\$50 00

4. Expenses of Administration:

Vincent Brine, postmaster; stamps	\$ 4 00	
Cabinet Press, report cards		
letterheads	19 75	
Raymond A. Dyer, treas.; Union		
expenses	236 00	
Edson C. Eastman Co., supplies	1 54	
J. L. Hammett Co., diplomas	13 04	
Est. of James P. Melzer, enum. cards	1 80	
New Eng. Tel. & Tel. Co., service	61 42	
Frederick Small, office expenses	3 00	
	-----	\$340 55

5. Teachers' Salaries:

Charlotte A. Boutell	\$1630 00
Eva Gagnon	800 00
Richard Grodin	2236 00
Gladys Larson	1181 06
Marion Macklin	1900 00
Virgina Marshall	591 50
Mary McGee	1630 00
Bertha Piper	1880 00
Miriam Roby	1880 00
Frederick Small	1922 16
Elsie Wheeler	312 00
Flora White	579 00
Jane Barry	49 00
Barbara DeVittori	7 00
Edmund Hart	21 09
Lillian Hodges	207 60
Margaret Moser	14 00
Marjorie Odell	12 00
Blue Cross and Blue Shield Balance	11 25
Tax adjustment	20
	-----*\$16,863 77

*This amount includes deductions for Blue Cross and Blue Shield, \$85.05; tax, \$1,585.22; and retirement, \$215.60.

6. Textbooks:

Textbooks	\$416 75
-----------	----------

7. Scholars' Supplies:

Scholars' supplies	\$625 71
--------------------	----------

8. Flags and Appurtenances:

County Stores, flags	\$6 75
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9. Other Expenses of Instruction:

Amherst T. E. A., graduation speaker	\$ 12 50
Catherine Hammond, lipreading	140 00

Houghton Mifflin Co., tests	23 33	
Lyons and Carnahan, tests	7 75	
Miller-Lamb-Hunter	1 64	
O. H. Toothaker, reference books	4 09	
	-----	\$189 31

10. Janitor Service:

James H. Phelps, Village and Clark Schools *\$1000 00

*This amount includes \$21.60 deducted for Blue Cross and Blue Shield.

11. Fuel:

Fuel \$731 77

12. Water, Light and Janitor Supplies:

Water, light, janitor supplies \$279 47

13. Minor Repairs and Expenses

The County Stores, Inc., supplies	\$ 3 47	
Clarence Hagar, mower sharpened	3 45	
William A. Hart, removing rubbish	6 00	
Frank Martin, removing ashes	11 80	
Warren C. McCullough, repairs		
at high school	45 00	
Ernest Miles, mowing	4 00	
Milford Home Furnishing, shades,		
cord	20 25	
Milford Machine Works, repairs	1 00	
James H. Phelps, sash cords	80	
Raymond's, supplies	41 61	
C. A. Sanborn, repairing,		
painting fence	5 00	
Ralph J. Sloan, painting, roof repairs	65 00	
C. A. Spaulding, labor and repairs	22 41	
Wheeler Brothers, repairs	69 52	
G. F. Wyman, clock repair	2 50	
	-----	\$301 81

14. Medical Inspection:

Medical Inspection \$180 17

15. Transportation:

Malcolm D. Clark	\$3,500 00
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18. Other Special Activities:

Other special activities	\$100 62
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19. Tax for State-Wide Supervision:

State Treasurer, \$2 per capita tax	\$372 00
-------------------------------------	----------

20. Insurance and Other Fixed Charges:

Insurance	\$189 00
Retirement	196 49

	\$385 49

22. Alterations of Old Buildings:

C. A. Spaulding, ceiling, repairs	\$299 23
Gault Plumbing & Heating, repairs	268 98

	\$568 21

23. New Equipment:

Raymond A. Dyer, treas.; Share	
Visual Survey	\$ 16 45
John C. Duff Co., typewriter tables	75 00
W. R. Locke, fixtures	106 00
Virginia Marshall, desk	15 00
Stickney's, burlap	2 10
Underwood Corp., typewriters	603 68

	\$818 23

27. Rebates:

Boston Children's Friend Society, tuition rebate	\$14 00
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28. School Lunch:

Harold C. Bowley, reimbursement for milk	\$ 18 66
Mrs. Donald Swain, School Lunch reimbursements	633 96

	\$652 62

Total Payments	\$28,035 23
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CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire (Commissioner's Report 1941) and upon forms prescribed by the State Tax Commission.

DONALD SWAIN,
MRS. CEVIE WESTON,
CHARLES F. PRIOR,
School Board.

Harold C. Bowley, Superintendent.

AUDITOR'S CERTIFICATE

(Required by the State Board of Education from
all State Aided Districts)

This is to certify that we have examined the books and other financial records of the school board of Amherst, N. H., of which this is a true summary for the fiscal year ending June 30, 1947, and find them correctly cast and properly vouched.

ORSON H. BRAGDON,
GEORGE H. HOWARD,
Auditors.

July 15, 1947.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Amherst:

I herewith present my ninth annual report, the twenty-ninth in the series.

Teachers

A list of teachers is printed elsewhere in this report. I need comment only upon the changes. Mr. F. A. Small resigned the Headmastership last March to take a similar position in Massachusetts. The first grade continued its difficulties. You will recall that Mrs. Eva Gagnon had assumed this work after Mrs. Marshall had to leave, and then Mrs. Gagnon was forced to leave due to a change in family conditions. We had substitutes for quite a period, until Mrs. Marshall was able to return and finish the year. Mrs. Gladys Larson, who had become part-time and then full-time teacher of Grade II, could not return to start the present school year, and Miss Marion Macklin of the High School Commercial work obtained a position nearer to her home. Mrs. Flora White, who had finished out the year from about April 1st, did not desire to continue this year, and Mr. Robert McDonough of Worcester was chosen for the position. Mr. McDonough has recently presented his request for release and has already been succeeded by Mr. Francis Carroll, whose name appears on the list of present teachers.

Teachers' salaries have not kept pace with the increases in other lines. The average salary in New Hampshire of all school personnel, men and women, is now just under \$2,300; while the national average of industrial wages is about \$2,650. This comparison takes no account of the higher professional requirements for teaching. In one of the most progressive countries of the world, the average teacher receives about twice as much as the industrial worker and the training

period is much longer. I quote the N. A. M. Congress of 1947—"We have placed in the hands of our school teachers one of the most important tasks confronting us—the job of making patriotic American citizens of our children. Let us set ever higher standards for our school teachers and pay them proper salaries for the important task we have entrusted to them." The C. I. O. and A. F. of L. have expressed similar views.

As the available supply of teachers is limited, I urge you to make funds available to adequately pay your teaching staff. The New Hampshire P. T. A. President calls attention to the small number of teacher college graduates and urges increased compensation. Retirement, marriage and other reasons may cause a hundred elementary grade openings in this State. Changes may result in a hundred other cases. Finances certainly will not produce teachers if none are to be had, but will help if any desirable candidate is available.

Costs

Trends in school costs are upward. I give you the per pupil school costs for this Union, so that you may know the facts. Whether the upward trend is too little or too much, I leave to your judgment as you compare these costs with the costs of every other item in your living.

Elementary Grades 1-8	1941-42	1946-47 Estimates
Amherst	80.76	103.74
Brookline	55.26	82.43
Hollis	89.70	116.67
Milford	76.95	107.26
Mont Vernon	132.95	154.64
High School Grades 9-12		
Amherst	102.60	245.00
Hollis	124.64	220.00
Milford	77.42	180.00

Pupils

The Promotion of Pupils is an interesting study. Again listing the towns of this Union by number only, the results are:

Town	Promoted to Next Grade	Trial Promotions	Not Promoted
1	83.3%	5.8%	10.9%
2	90.0%	6.25%	3.75%
3	89.4%	5.3%	5.3%
4	88.5%	4.1%	7.4%
5	86.6%	6.7%	6.7%

The above refers to pupils in the first eight grades only. Your town is number 1 on the above list. Last year comparable figures were 69.4%, 16%, 14.6%. You will note considerable improvement, a fact which is doubly remarkable, since there were so many teacher and administrative changes during the period.

Needs

To continue the change from double to single grades, you will need another room next year and another teacher. I hope one may be found. Plans are being drawn to utilize the laboratory room at the high school building for this purpose and to enlarge and improve the toilet facilities. With more and more pupils being added to this building, it is imperative to improve sanitary conditions there.

The new State-Aid law contains a statement that aid is "for equalizing educational opportunity and improving the public elementary and high schools." It was not intended to reduce the cost to the towns, but to help them meet rising costs and to help them improve their services. In this Union of five towns, there are two school nurses working on a part-time basis. There are three music teachers on full-time or part-time work. There is no art or handwriting supervisor. This Union, through increased State Aid now avail-

able, could improve its service by employment of a full-time school nurse, a full-time music teacher or possibly two, an art teacher, and the employment of expert handwriting service on a part-time basis. These items should be union-wide and as a unit. We need integration of efforts without dulling the endeavors of any individual community. There are now too many people concerned with the program to affect too definite a responsibility. As the superintendent has influence in all the Union, so should the field workers who work under his guidance and direction.

Again I am very grateful to all who have contributed to the success of the school. I pay especial tribute to the teachers and to the School Board. An admirable spirit of cooperation has pervaded all our efforts.

Very respectfully,
HAROLD C. BOWLEY,
Superintendent of Schools.

January 30, 1948.

STATISTICS FOR 1946-1947

Average number of half-days in session	350
Whole number of different pupils registered:	
Girls 108; Boys 110; Total	218
Enrollment by grades:	
I-28; II-25; III-20; IV-23; V-18; VI-25;	
VII-16; VIII-18; IX-10; X-15; XI-9; XII-10;	
P. G.-1; Total	218
Average daily attendance in high school	
for year	37.65
Average daily attendance in elementary	
schools for year	144.95
Per cent of attendance in all schools for year	93.62
Number of cases of tardiness in all	
schools (last year 105)	226
Number not absent nor tardy during school year	4
Number of visits made to schools by:	
School Board Members	13
Superintendent of Schools	166
Citizens	169
Number of School Board meetings held	17

PERFECT ATTENDANCE**For School Year 1946-1947**

Grade X, Jesse Trow; Grade VIII, Reginald Trow;
Grade VI, Jean Davis, Thelma Lamb.

HIGH SCHOOL GRADUATES—JUNE 1947

Joan D. Ballou	Barbara R. Howard
Richard C. Cody	Bradford Locke
Richard G. Crocker	Mildred M. Malone
Allen R. Ferretti	Carl A. Wilson
June P. Young	

PUPILS COMPLETING ELEMENTARY SCHOOL JUNE 1947

Edwin Arnold	Jean Larson
Earl Carr	William Long
Joan Clark	Robert Malone
Joanne Field	James Manessis
Nanette Foss	Richard Millard
Donald Hemenway	Elizabeth Parker
Reginald Lamb	Arnold Perrin
William Watts	

ENROLLMENT TABLE AS OF JANUARY 31, 1948

Grades 1 - 6							
Grades	1	2	3	4	5	6	Total
Grade I	22						22
Grade II		30					30
Grade III			22				22
Grade IV				21			21
Grade V					20		20
Grade VI						14	14
Grand Total	22	30	22	21	20	14	129
Boys	11	16	12	14	11	7	71
Girls	11	14	10	7	9	7	58
Grades 7 - 12							
Grades	7	8	9	10	11	12	Total
Grade VII	24						24
Grade VIII		14					14
Grade IX			13				13
Grade X				9			9
Grade XI					15		15
Grade XII						6	6
Grand Total	24	14	13	9	15	6	81
Boys	11	7	8	4	11	2	43
Girls	13	7	5	5	4	4	38

**RETURN OF SCHOOL CENSUS
SEPTEMBER 1947**

Mrs. Cevie M. Weston, Enumerator

Number of boys enumerated 5 to 16	132
Number of girls enumerated 5 to 16	112
Total enumerated 5 to 16	244
Number 5 to 8 not in school	26
Number 8 to 14 not in school	1
Number 14 to 16 not in school	1
Number 5 to 16 registered in Amherst Schools September 30, 1947	205
Number over 16 registered in Amherst schools September 30, 1947	15
Number 5 to 16 attending school outside Amherst	11
Number 5 to 16 who live in other towns attending Amherst schools	0

REPORT OF THE HEADMASTER

To the Superintendent of Schools, the members of the Amherst School Board, and the citizens of the Town of Amherst:

Herewith is submitted the annual report of the Amherst High School and grades seven and eight of the Village School. Registration figures as of February 1, 1948 were grade 12, 6; grade 11, 15; grade 10, 9; grade 9, 13; grade 8, 14; grade 7, 24. These figures continue to show the steady increase in enrollment in the high school. The increase in the elementary school is, of course, considerably greater. The problem of insufficient housing, mentioned in previous annual reports, is upon us. The fourth grade has been moved into the high school building, necessitating moving the Commercial classes to the nearby annex. At present there are approximately one hundred and forty persons occupying the high school building.

The subjects offered this year in the high school are: **Language:** English 9, 10, 11, 12, Latin 1, French 2; **Social Science:** current world problems, history of civilization; **Mathematics:** geometry, elementary algebra; **Science:** chemistry, general science; **Commercial:** office practice, shorthand 1, typewriter 1, typewriter 2, consumer education, junior business training, personal typewriting. The above listings alternate with additional courses each year. The seventh grade curriculum is English, history, geography, and arithmetic. The eighth grade is English, history, science, and arithmetic. Music is offered one hour a week and during two activity periods for the seventh and eighth grades and is elective for the high school.

This year the entire curriculum has been directed toward a more general utilization of skills, knowledges, and habits earned at school. Adjustments have been made in almost every subject to provide a more func-

tional training for the great majority of our students who are neither preparing for a specific vocation nor for college. It is for this "general" group that an additional year of science at the ninth and tenth year level was introduced. The course in consumer education was redesigned for the benefit of those who will become consumers of business products, rather than producers. Instead of the traditional course in European history, Miss Piper has originated a new course in modern problems in which newspapers, magazines, and radio commentary form the texts, with a basic history book for background material. In chemistry an additional two weeks unit in radio-activity and the atomic bomb is included. Despite these innovations, no portion of the college-preparatory curriculum has been omitted. New text books in many of the courses provide additional interest and incentive to the pupils. A good deal of the credit for the continued success and popularity of the commercial course belongs to Miss Marie Moriarty, who instructs in these subjects and also acts as coach for girls' sports.

Miss Miriam Roby instructs in mathematics and Mr. Francis Carroll in English and social studies. Their excellent work in these fields of endeavor provides Amherst's schools with a caliber of instruction of which the community ought to feel justly proud.

It is appropriate to mention here that the National Education Association has awarded the teaching staff of Amherst High School a certificate of commendation and an honor medal for this year for its high professional spirit and 100% membership in that organization. Three of the five teachers in the high school possess the Master of Arts Degree, and in each case have been elected to an honorary society for excellence in scholarship. Within the past year two of the three elementary teachers who do not yet possess the A. B. degree have taken university courses toward that de-

gree. I believe this high standard of professional preparation compares favorably with other institutions, both public and private. A pupil who maintains a good scholastic average at Amherst High School is well prepared for further education. We need no apology for the faculty, the course study, or for the conduct of our pupils.

Large numbers of pupils, increasing scope of activities, and limited facilities have presented obstacles, but these obstacles have been opportunities for greater development of the entire pupil personality. A student-elected, student-directed safety council has assumed responsibility for the safety and well-being of all pupils within the high school building. Amherst this year was again a pioneer in sports activities. On one athletic period a week two touch-football teams played a series of games. Practices were held after school hours. Other schools in the Southern New Hampshire League are planning to follow Amherst's example and increase the sports calendar to a sport for each season. It is planned to expand the program to include a spring and fall athletic program for the girls as well. Although Amherst is the only high school in the vicinity with no gymnasium facilities within the town, the girls and boys have journeyed to Wilton to practice at night and have given creditable performances. Our baseball teams were more successful, both teams winning the majority of games; the boys reaching a play-off for the league championship.

Our school activities are numerous and varied, and the social calendar is filled with enjoyable and purposeful school events. Several of these activities would have been impossible to conduct without the generosity of Mr. Malcolm D. Clark, who has not only continued to give gratuitous use of his busses for transportation to basketball games, but also for such en-

terprises as our visit to the Freedom Train in Manchester this fall.

Our active Parent Teachers Association has always given generous and loyal support to our school activities. Nowhere has this proven more important than in the splendid hot-lunch program it conducts. The effect of these nourishing, low-cost meals upon the health and welfare of the children of the community is of great and permanent value.

The movie projector continues to provide enrichment of instruction and entertainment to the pupils. The movie committee has initiated a series of public performances on Friday evenings during the fall and spring months, thus contributing not only to pupil entertainment, but to the town as well.

Our complex environment demands that the education furnished in our schools provide an appreciation of democracy, a strong, healthy body, an intelligent, progressive spirit, as well as thorough academic training. It is toward these objectives that we are working. Performing that work in Amherst has been a privilege and a pleasure. I wish to thank the members of the School Board, the Superintendent of Schools, the School Faculty, and the Citizens of Amherst for guidance, aid, and cooperation.

Respectfully submitted,

RICHARD A. GRODIN,

Headmaster.

Amherst, N. H., February 1, 1948.

Teacher and Subject or Grade Taught	Experience Here	Total Experience
Charlotte A. Boutelle—Grades 5, 6	22	24
Francis Carroll—Geog., Jr. Business, English, Science	1	1
Richard Grodin—Headmaster. English, Chemistry, French	2	5
Barbara Smith Guild—Grade 1	1	1
Virginia Marshall—Grade 4	2	7
Mary McGee—Grade 3	3	8
Marie Moriarty—Commercial	1	1
Bertha L. Piper—Latin, History	39	39
Miriam Roby—Mathematics	3	10
Elsie Wheeler—Music	14	16
Lorraine Willard—Grade 2	1	1

REPORT OF HEALTH SUPERVISION, 1946-1947

Oscar Burns, M. D., Examiner

Esther E. McCormick, R. N., School Nurse

The total number of children examined: 182

The following defects, treatments, and corrections were reported:

	Defects	Pupils Receiving Treatment	Corrections
Underweight	3	1	
Defective Vision	14	2	11
Defective Hearing	5	4	
Defective Teeth	73	73	73
Diseased Tonsils	11	2	5
Defective Breathing	11	2	5
Adenoids	11	2	5
Enlarged Glands	11	2	5

Parents were informed of all the above cases.

Diseases reported:

Chicken Pox	5
Measles	7
Mumps	3
Pediculosis	9
Skin Diseases	5

SCHOOL GROWTH

This past year, the school boards in the towns of Amherst, Hollis, Milford, Wilton, Brookline and Mont Vernon have been startled by the increased enrollments in schools. It has been conclusively proven that each community in the next two to five years will be forced to provide additional space for educational facilities for their children.

The impact of this increased school population is being immediately felt in the elementary schools, thus making the school committees conscious of the necessity for building program, either of new construction in their respective towns, or additions to their present plants. The other alternative is to combine their efforts on the secondary level of instruction by forming a Cooperative School District; thus relieving their present buildings of high school pupils and making room for this influx of elementary pupils.

This increase in school population is not peculiar to this area alone. It is nation-wide. There will be more school children in the United States in the next ten to twelve years than ever before. Consequently, this school problem is not temporary, but can be looked upon as being quite permanent. The over-crowding of our present facilities is nothing compared to what it will be in the near future. It will grow from the grade schools, move into the high schools, and pass on to the colleges. The U. S. birth rate this year is approximately 26 per 1000 of population or nearly a 50% increase over the prewar rate. Thus the year 1947 is the highest birth year in the history of the United States.

The following questions have been posed in the aforementioned communities. What can we do? What planning should take place so that our children can have the very best education possible at a price that is within the means of each and every community con-

cerned? With these questions in mind, representatives from Amherst, Hollis, Milford, Wilton, Brookline and Mont Vernon, both laymen and professionals met to think together and to formulate a plan of attack on the problem.

In the course of their discussions, it was brought out that many of the high schools in these areas are too small to offer an adequate, well-rounded program of study; thus only skeleton programs are offered. They cost much more per pupil than similar programs in larger schools, but they have too few teachers to make possible a well-balanced program. The boy who wants to farm, the girl headed toward office work, and the boy preparing for medicine all have the same program. There is little or no music or art education, physical education or guidance. Vocational education is either lacking or offered in one or two fields at the most. Where agriculture is offered boys are often forced to take it in order to fill their programs, whether it meets their needs or not. Where commercial courses are given, all may have to take them to get the units of work required for graduation. Often it is necessary to assign teachers to work in which they are not prepared. Rarely are these small schools good in more than one or two aspects of the program. There are no supervisors or guidance workers to whom teachers can refer problem cases. The equipment is meager. Makeshift laboratories and shops offer small stimulation to either gifted or slow pupils. In most cases the programs in these small high schools are geared to the 20% who go on to college, and the other 80% are offered a program that rarely fits their needs or desires.

After analyzing each town's program of studies, they found some stronger than others, but in most cases it was felt that they were inadequate to do the job that present day society demands. It was further concluded that in addition to meeting needs common

to all, such as emphasizing reading, arithmetic, and other skills needed for learning, a satisfactory school district should provide prevocational and vocational education of varied sorts. It would do this through supervised work experience programs in industry, merchandising, farming, etc. Its program should be broad enough, too, to give ample preparation to those bound for college. It should also provide, in cooperation with other agencies, wherever possible, such services and aids as health clinics, school lunches, libraries, guidance, and audio-visual aids. It should keep in touch with those who leave school, and provide post-high school and adult education. The above could be accomplished only if the school had enough pupils, enough teachers, and enough space so that the services could be rendered at a reasonable cost.

The feasibility of a consolidated school district was brought forth and such problems as size of educational units, transportation, probable building maintenance costs, sites, etc. were discussed, but no conclusions were drawn.

The New Hampshire Legislature in its last session passed an act permitting school districts to combine in a Cooperative School District, thus pointing the way to more effective education. A Cooperative School District may be organized as a cooperative elementary unit; a cooperative secondary unit or both, by majority vote of the qualified voters present and voting at annual or special school meetings in each of the participating school districts. A cooperative board consisting of members from the various school districts shall administer the affairs of the school district. Each school district will bear its proportionate share of capital improvements, such proportion to be determined by the ratio that its equalized valuation bears to the total equalized valuation within the cooperative school district. The costs of operating a cooperative school

district shall be pro-rated among the local districts in proportion that the average daily membership of the local district bears to the average daily membership of the cooperative district. New members may be admitted to the Cooperative School District and local school districts may withdraw, if it is deemed advisable, according to the regulations laid down in the law. Each local district has a part in the formulation of policy and procedure through its representative member, consequently the democratic principles under which our local districts operate are not infringed upon.

To obtain authorization for a more comprehensive study of Cooperative School Districts and to bring this problem directly to the townspeople, it was felt that an article in the warrants of the local school districts would be necessary. Consequently, two articles have been entered in the school warrants to see what action the towns wish to take. It is hoped that the towns will adopt these articles to permit careful study of the school needs in the various towns, thus avoiding any delay.

DONALD N. SWAIN—Amherst
CHARLES B. SPAULDING—Hollis
HAROLD C. BOWLEY—Milford
NEWELL J. PAIRE—Wilton

February 6, 1948.

Marriages Registered in the town of Amherst, N. H., for the Year Ending December 31, 1947

Date and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage	Age	Name of Parents	Birthplace of Parents	Name, Official Sta- tion and Residence of Person by Whom Married
1946						
May 4, Saugus, Mass.	Kenneth W. Grasset	Amherst	34	George C. Grasset Lucy Gervia		Thomas J. Ford Priest Saugus, Mass.
	Madeline R. (Roby) Holt	Amherst	30	Charles W. Roby		
Aug. 31, Haverhill, Mass.	John R. Wilson	Amherst	27	Nettie Hatfield Bertel Wilson		Orville D. Ullom Minister of the Gospel Haverhill, Mass.
	Barbara (Thorn)			Anna Krawkis		
Nov. 2, Medford, Mass.	Edwina Edmonds Edwin Ford Locke	Milford	21	Joseph Thorn		Morris F. Arnold Clergyman Medford, Mass.
	June Rosamond Harnden	Amherst	33	Alice F. MacMonagle Howard R. Locke		
		Medford, Mass.	29	Louise Ford William Harnden Hildegard Hamman		
1947						
Jan. 18, Amherst	Wilbur Artemus Yolanda Grace Pulco	Amherst	18	Perley M. Signor	Bedford	Horton S. Allen Justice of Peace Amherst
	Kenneth Stanley Hall	Lynn, Mass.	21	Maizie P. Geddes Charles Pulco	Lewiston, Me. Italy	
Jan. 25, Wilton	Jennie Paquette	Amherst	25	Grace Canzi Frederick D. Hall	Italy Tyngsboro, Mass.	Rev. Albert D'Orlando Minister Wilton
Apr. 20, Amherst	Irving Winston Patten	Milford	30	Irma M. Burton Joseph Dirubbo	Italy Italy	
	Gladys May Weston	Amherst	26	Annie Infanti Orion L. Patten	Bristol Amherst	Robert S. Little Justice of Peace Amherst
May 2, Milford	George Charles Arline Edith Perham	Amherst	23	Bernice Bills Richard W. Weston	Amherst Wilton	Francis Hogan Catholic Priest Milford
May 15, Amherst	Robin Hood Bicknell	White Plains, N. Y.	30	Cecile M. Towne George C. Grasset	Plattsburg, N. Y. Charlotte, Vt.	Horton S. Allen Justice of Peace Amherst
	Elsie May Bullard	White Plains, N. Y.	29	Lucy E. Gervis Roy Perham	Northampton, Mass. Meadowville, Tenn.	Rev. Leo P. Gilbert Roman Catholic Priest Nashua
June 14, Nashua	Arthur William Priscilla Fabienne Charron	Nashua	44	Arvilla R. Fiske Robert C. Bicknell	Amherst Amherst	
		Amherst	32	Sarah E. Gillespie Winfield S. Bullard	Amherst Somerville, Mass.	
		Amherst	23	Maud P. Corlies Aldege Geo. Lessard	Nashua Nashua	
		Amherst	21	Lydia Belanger Arthur S. Charron Julia Zoe Blow	Nashua Nashua	

June 21, Amherst	Richard Christian Diorup	Providence, R. I.	32	Christian Diorup	Denmark	Rev. J. E. LeBosquet
June 28, Franklin	Helen Underwood	Amherst	27	Oiga Porges	Vienna, Austria	Clergyman
	Raymond Leon Roby	Amherst	23	Arthur L. Underwood	Stowe, Mass.	Amherst
	Shirley Lillian Hubble	Amherst	18	Lillian R. Newsham	Stowe, Mass.	Noble O. Bowlby
July 2, Amherst	Bruce Arlington Richardson	Weymouth, Mass.	21	Charles W. Roby	New Brunswick	Clergyman
July 12, Amherst	Dorothy Elaine McIntosh	Holbrook, Mass.	18	Nettie H. Hatfield	Kittery, Maine	Franklin
	Ralph Herbert Odell	Amherst	30	Albert B. Hubble	Unknown	
July 23, Nashua	Marjorie Helen Noble	Amherst	26	Martha Wetherbee	So. Stokeley, Que.	Rev. M. E. Barrett
	Vincent Paul Brine	Amherst	55	Calvin R. Richardson	Fall River, Mass.	Minister of the Gospel
Aug. 8, Amherst	Wilhelmina Elizabeth Teed	Nashua	55	Eleanor Whitehouse	Somerville, Mass.	Amherst
	Ralph Alfred Sammet	Fitchburg, Mass.	34	Daniel H. McIntosh	Weymouth, Mass.	Rev. J. E. LeBosquet
Aug. 16, Am Arbor, Michigan	Agnes Elizabeth Mildonian	Fitchburg, Mass.	30	Percy M. Odell	Amherst	Clergyman
	Charles Jewett	Amherst	28	Clara M. Hammond	Bow, N. H.	Amherst
Aug. 30, Peterboro	Evangeline J. Lincoln	Detroit, Mich.	30	Herbert Noble	Pittsfield, Maine	Rev. J. T. Sullivan
	Harry Howard Clark	Amherst	33	Emma A. Alexander	Cambridge, Mass.	Roman Catholic Priest
Sept. 6, Milford	Dorothy Mary McCarthy	Peterboro	27	Helen A. Ponce	Cambridge, Mass.	Nashua
	Bernard Nelson Harding	Amherst	28	Joseph Huber	Germany	
	Priscilla Burr	Milford	25	Josephine Kunkle	Germany	Horton S. Allen
Oct. 25, Amherst	Ralph Emerson Smith, Jr.	Amherst	21	William F. Sammet	Clinton, Mass.	Justice of Peace
	Arlene Ruth Pestana	Amherst	19	Margaret M. Selbo	Fitchburg, Mass.	Amherst
Nov. 29, Amherst	Louis George Buteau	Fitchburg, Mass.	26	Roy M. Lincoln	Armenia	Peter Wiseman
	Josephine DiPace	Leominster, Mass.	24	Elizabeth Sadoran	Armenia	Minister
Dec. 18, Durham	Allen Whitaker Neff	Orange, Conn.	23	Grace Hendricks		Detroit, Mich.
	Edith June Converse	Durham	27	Peter Wiseman		
				May Johnston	Nova Scotia	
				Charles Albert Clark	Groton, Mass.	
				Sadie Elvira Balcom	Ogden, N. Y.	Algie A. Holt
				Sara Edgar McCarthy	Angora, Africa	Justice of Peace
				Sara Navy Bellean	Somersworth, N. H.	Peterboro
				Herbert W. Harding	Astoria, N. Y.	Rev. A. Geo. Reinelt
				Betta M. Howell	East Moriches, N. Y.	Clergyman
				Elgin F. Burr	Milford	Franklin
				Edith F. Keith	Bronx, N. Y.	Rev. J. E. LeBosquet
				Ralph Emerson Smith	Philadelphia, Pa.	Clergyman
				Lillian J. Snyder	West Roxbury, Mass.	Amherst
				Joseph Justin Pestana	Angora, Africa	
				Glady C. Schmidt	Canada	Horton S. Allen
				Joseph Buteau	Italy	Justice of Peace
				Alexandria Gleroe	Italy	Amherst
				Domenic DiPace	New Jersey	Rev. Arnold A. Brown
				Marie Pulchhia	New Jersey	Clergyman
				Jesse Case Neff	Amherst	Durham
				Ruth Salvadora Len		
				Robert Converse		
				Mary Noyes		

Births Registered in the Town of Amherst, N. H., for Year Ending December 31, 1947

Date and Place of Birth	Name of Child (if any)	Name of Father	Maiden Name of Mother	Birthplace of Father	Birthplace of Mother
Dec. 21, Nashua	Ruth	Chas. Francis Morgan	Marian Eliz. Philips	Wilmington, N. H.	Stuart, Florida
Dec. 28, Nashua	Bruce Sumner	Carl Sumner Merrill	Barbara Ann Murphy	Amherst	Winthrop, Mass.
Jan. 13, Nashua	Robert Raymond	Frank Robert Beecher	Edna Irene See	Reading, Mass.	Sault Ste. Marie, Can.
Jan. 15, Nashua	Helen Frances	John Allen Tierney	Jacqueline Eaves	Sectuate, Mass.	Melrose, Mass.
Jan. 16, Nashua	Margaret Lucella	Donald Henry Davis	Dorothy Johnson	Boston, Mass.	Bedford
Jan. 19, Nashua	Kenneth Dahlgren	George Albert Gulek	Ora Dahlgren	Haverstraw, N. Y.	Gardner, Mass.
Jan. 22, Nashua	Roger Leslie	Donald Charles Grant	Katherine Thompson	Milford	Iilon, N. Y.
Jan. 27, Nashua	Linda Lou	Harold Loren Aldrich	Mabel May Charest	Northbridge, Mass.	Northbridge, Mass.
Feb. 20, Manchester	Vern Peter	Vernon Leonard Gray	Phyllis Adrienne Duff	Billerica, Mass.	Newton, Mass.
Feb. 23, Manchester	James Ellison	Harold Eastman, Jr.	Gertrude F. Shufelt	Lyndeboro	Walpole, N. H.
Mar. 23, Nashua	Merle Dudley	Dewey Wesley Smith	June Hunt	Essex County, Vt.	Goffstown
Apr. 20, Nashua	Harold Potter	Jesse Frank Hall	Eleanor Barbara Potter	W. Stewartstown	Amherst
May 17, Nashua	Marcia Wilson	Donald Rice Ward	Barbara L. Carter	Lyon Mountain, N. Y.	Thorton's Ferry
June 8, Nashua	Gordon Dennis	William Arthur Hart	June Leona Wilson	Nashua	Nashua
June 28, Nashua	Sandra Ann	Albert Dennis Vaughn	Doris Francis Hanson	Nashua	Bedford
June 29, Nashua	Kathleen	George Wm. Bliss	Geraldine A. Murphy	Worcester, Mass.	Worcester, Mass.
July 16, Nashua	Richard Boylston, Jr.	Richard B. Locke	Cath'rine A. O'Connell	Marlboro, Vt.	Hudson, Mass.
July 18, Nashua	Daniel Jon	Joseph Thos. Cullinan	Helen Helena Miles	Amherst	Amherst
July 19, Manchester	Ivona Mae	Laurence Peterson	Cecile Alice Bergeron	Milford	Bromptonville, Can.
July 26, Nashua	Judith Lee	Kenneth Wm. Grasset	Della Drost	Durham, Maine	Island Falls, Maine
July 28, Nashua	Priscilla Eileen	James Wm. Lawson	Madeline B. Roby	Ferrisburg Vt.	Lowell, Mass.
Aug. 25, Nashua	Deborah Jane	Robert Scott Little	Priscilla W. Thomas	Birmingham, Ala.	Berwick, Maine
Aug. 30, Goffstown	Lora Mae	Harold Gardner Frost	Grace E. Sadler	Mercer, Pa.	Berwyn, Pa.
Sept. 12, Goffstown	Charles Leland	Clarence H. Adams	Lora Ethel Dion	Waltham, Mass.	Amherst
Sept. 20, Manchester	Robert Morton	Keith Alex. Noble	Mabel A. Chamberlain	Reading, Mass.	Colebrook, N. H.
Sept. 22, Manchester	Robert Allen	George R. Campbell	Ruth Frances Lane	Amherst	Keene
Oct. 5, Nashua	Susan Elaine	Everett D. Stickney	Jane C. Ramsdell	Philadelphia, Pa.	Philadelphia, Pa.
Oct. 14, Nashua	Richard Allen	Theodore I. Forbes	Phyllis A. Vatcher	Gardner, Mass.	Lynn, Mass.
Oct. 26, Nashua	Lemon	David Farquhar, Jr.	Virgie L. Williams	Milford	Sikeston, Missouri
Oct. 26, Nashua	Mary Ann	Henry Richard Hirsch	Edna Elaine Broderick	Clarksville, N. H.	Wilton
Nov. 22, Nashua	Alan Temney	Francis T. Clough	Katherine MacLennan	Lincoln, Mass.	Margaree Nova Scotia
Dec. 12, Nashua	Sally Jean	Robert H. Hancock	Mary Ann Gibney	Brooklyn, N. Y.	Philadelphia, Pa.
Dec. 27, Nashua	Gary Charles	Geo. Chas. Grasset	Cecelia Evelyn Gak	Dedham, Mass.	So. Glanbury, Conn.
			Priscilla E. Hagar	Fitchburg, Mass.	Milford
			Arlene Edith Durham	Charlottesville, Vt.	Greenfield

Deaths Registered in the Town of Amherst, N. H., for the Year Ending December 31, 1947

Date and Place of Death	Name and Surname of Deceased	Age	Name of Father	Name of Mother	Birthplace of Father	Birthplace of Mother
1946						
Sept. 20, North Smithfield, R. I.	Dana Jefferson Thomas	57	Clarence J. Thomas	Mina Chaffee	Vermont	Vermont
Oct. 31, Poughwash, Nova Scotia	Sarah Elizabeth Grasset	80	Charles F. Morgan	Marion Phillips	Wilmont, N. H.	Florida
Dec. 21, Nashua	Ruth Morgan	0	Charles F. Morgan	Margaret Sullivan	Cork, Ireland	Cork, Ireland
Mar. 8, Nashua	Mary Ann Van Buren	73	John Keefe	Abbie Hoy	Scotland	Catherine Lake, N. C.
Mar. 24, Amherst	Carrie Lois Austin	71	Wm. MacMaster	Christine Turnbull	Scotland	Hyde Park, Mass.
Mar. 25, Amherst	Everett Louis Milne, Sr.	49	George Milne	Lucia Reed	Abington, Mass.	Abington, Mass.
June 18, Nashua	Frederic W. Brown	81	J. Willard Brown	Ellen A. Powers	Whitefield, N. H.	East Haven, Vt.
July 8, Amherst	Ernest Warner Bunker	69	Joel A. Bunker	Laura Otis	Danville, Me.	Somersworth, N. H.
July 15, Hartford, Vt.	Satia Erskine Libby	74	Daniel Libby	Mary Madhif	Richmond, Me.	Richmond, Me.
July 25, Nashua	Daniel Isaac Libby	64	Ripley Ainsworth	Josephine M. Swanton	England	Scotland
Aug. 15, Goffstown	John Ainsworth	78	John F. Farrin	Catherine Campbell	Canada	Danbury, N. H.
Oct. 2, Amherst	Ernest Lester Farrin	65	John F. Farrin	Melissa Wescott	England	Hobart, New York
Oct. 9, Amherst	Emeline Langlands	65	John F. Farrin	Lillian Aldrich	Maine	Milford
Oct. 27, Goffstown	Sevaire Martin	102	Wm. Langlands	Priscilla Hagar	Mont Vernon	
Nov. 3, Nashua	Edward James Wells	73	Oliver Martin			
Nov. 7, Nashua	John Pesterfield	65	Charles Allen Wells			
Nov. 19, Goffstown	Arthur Anderson	74	John Pesterfield			
Dec. 13, Nashua	Sally Jean Hancock	6	Herman Anderson			
		10	Robert Hancock			

BROUGHT FROM AWAY AND BURIED IN TOWN

Date of Death	Place of Death	Name and Surname of the Deceased	Age			Cemetery
			Years	Months	Days	
1946						
May 22, Brookline, Mass.	Elizabeth Monroe Rogers	84	11	5	Meadowview	
Aug. 5, Beltsville, Md.	Elsie M. Converse	59			Meadowview	
Aug. 12, Boston, Mass.	Mary Ella Bosworth	93	7	13	Meadowview	
1947						
Jan. 17, Milford	Justin L. Piper	88	6	25	Meadowview	
Jan. 17, Natick, Mass.	Mary F. Martin	80	0	13	Meadowview	
Feb. 6, Milford	Susan Frances Gilmore	70	8	6	Meadowview	
Feb. 7, Concord	Harvey Cornellier	46	7	7	St. Patrick's	
Feb. 11, Nashua	Clara A. Weston	92	6	12	Cricket Corner	
Feb. 12, Milford	John Spano	62	10	26	St. Patrick's	
Feb. 15, Boston, Mass.	Cornelius J. Buckley	73	3	7	St. Patrick's	
Mar. 8, Goffstown	James Nutting, Jr.			1	Meadowview	
Mar. 15, Lexington, Mass.	Joseph T. O'Brien	81	8	18	St. Patrick's	
Apr. 26, Milford	Ida S. Harvell	83	0	24	Chestnut Hill	
May 10, Milford	Michael Ansaldo	83	9	22	St. Patrick's	
May 12, Goffstown	Emma Hanson	69	8		Meadowview	
July 7, Manchester	Kathleen M. E. Willette		9	29	St. Patrick's	
July 22, Manchester	Elwin S. Wright	76	8	3	Meadowview	
July 31, Peterboro	Amanda Charlotte Pearson	81	11	18		
Sept. 5, Goffstown	Chester Berry	63	3	10	Meadowview	
Sept. 15, Milford	Sarah Agnes Terris	70	4		St. Patrick's	
Oct. 31, New Boston	Nellie A. Smith	73	1	11	Chestnut Hill	
Nov. 14, Boston, Mass.	Elizabeth Rossiter	87	4	10	St. Patrick's	
Dec. 7, Medford, Mass.	Stella M. Hollis	76	2	14	Meadowview	
Dec. 4, Boston, Mass.	Eben F. Bixby	51	11	1	Meadowview	

Of the Deaths recorded for 1947, one was over 100 years of age; 90 to 99 years of age, 2; 80 to 89 years of age, 10; 70 to 79 years of age, 12; 60 to 69 years of age, 7; 50 to 59 years of age, 3; and 6 below 50.

One of the most important records of a town is the Vital Statistics, not only for today but for years to come. If everyone would see to it that the records of their own family were fully and correctly filled out on the Birth, Marriage and Death certificates when handed in for filing, it may later be of great use to them or their descendants at some future date and a great help to this office in making out the records of today.

I hereby certify that the foregoing returns are correct to the best of my knowledge and belief so far as the information has been furnished by the reporting person.

HORTON S. ALLEN,
Town Clerk.

REPORT OF
Ways and Means Committee
TOWN OF AMHERST, N. H.
FISCAL YEAR 1947-1948

Also

Report of Town Hall Committee

WAYS AND MEANS COMMITTEE, TOWN OF AMHERST, N. H., FISCAL YEAR 1947-1948

DO YOU KNOW THAT:

Since 1943 the annual expenses of the Town of Amherst have increased 33 per cent!

Your Ways and Means Committee shares the concern felt by all taxpayers over the mounting costs of town upkeep and their effect on the tax rate.

Amherst taxpayers cannot turn back the nationwide trend to higher prices for material and labor. This fact makes it more than ever important to find methods that will result in the most efficient use of what the town must buy.

Your committee recommends favorable action on articles in the warrant which it feels will result in:

A. A method of accounting for town expenses which will provide annual reports that will make it clear to town officers and committees and to taxpayers how their money is being spent, as provided for in Article 29.

B. A long range program for the improvement and maintenance of town roads and town property that will point out why appropriations are needed and give details of how and where they are to be spent: hence the recommendation of Article 30 calling for the appointment of a Road Commission.

The recommendation of the two foregoing articles is not put forward in a spirit of criticism of any town officer. The recommendations are made for the purpose of assisting such officers to operate more effectively.

Important—Uncertainty About Town Road Aid

A bill to restore town road aid is now before the State Legislature. It seems doubtful that the bill will be voted on before our town meeting.

If the bill is passed the town will receive this year, the amount which was not paid by the State in 1946, plus the amount the town is entitled to in 1947. If

the bill is not passed, no aid from the state will be forthcoming. The loss of aid for the two years would amount to approximately \$7800., a sum equivalent to about \$5.85 a thousand in the tax rate.

Under the circumstances your committee feels that recommendations by it on Articles 6, 7, 11, 14, 15, 21, 23 and 24 are in order only if the bill is passed. If the bill is not passed, we can only point out, without recommendations, what the estimated cost of the projects would be.

Your committee recommends that estimated expenditures as presented by the various departments and listed in your town reports be accepted and that the town raise and appropriate sums to provide for them, with these exceptions:

That the estimate for town officers' expenses be reduced to \$1100.

That the estimate for town hall expenses be reduced to \$500.

That the estimate for police department be reduced to \$450.

That the estimate for snow removal be reduced to \$3500.

That the estimate for town maintenance be reduced to \$4000.

That the estimate for re-oiling be reduced to \$3750.

That the estimate for Memorial Day be increased to \$200.

That the estimate for Parks and Playgrounds be reduced to \$500.

That the estimate for spraying be increased to \$400 and that a part of this amount be spent to continue the work of trimming and fertilizing our trees.

That the estimate for town dumps be reduced to \$100.

In view of the large amount of the school budget to provide for both this year's appropriation and last year's deficit, your committee recommends that re-

pairs to the High School roof, at a cost of \$700, be postponed.

WARRANT

Article 1. No recommendation necessary.

Article 2. Your committee recommends that such sums of money be appropriated as may be necessary to defray town charges for the ensuing year.

Article 3. Your committee recommends that the town authorize the Selectmen and Town Treasurer to borrow money in anticipation of taxes.

Article 4. Your committee recommends that the town vote to give a discount of 1 per cent on taxes prepaid up to July 1, and that on taxes prepaid between July 1 and August 1, a discount of one half of 1 per cent be given.

Article 5. Your committee recommends that the town vote to raise and appropriate \$50 to fix the cemetery wall on Chestnut Hill.

Article 6. Your committee recommends that the town raise and appropriate the sum of \$2000 to oil the road from Silva's to the Merrimack town line, provided TRA funds are available.

Article 7. Your committee recommends that the town raise and appropriate the sum of \$3100 to oil the road at Cricket Corner from Roby's to the Merrimack town line, provided TRA funds are available.

Article 8. Your committee recommends that the town vote to install an electric light on the Milford Road at the corner by the Lyndeboro Road and raise and appropriate money for same.

Article 9. Your committee recommends that the town vote to raise and appropriate the sum of \$850 to widen and complete the bridge over Baboosic Brook on the road toward Camp Judea.

Article 10. Your committee recommends that the town vote to raise and appropriate for TRA a sum that will enable the town to contribute \$1.00 for each \$4.00 contributed by the State for that purpose.

Article 11. Your committee recommends that the

town raise and appropriate the sum of \$700 to gravel and oil the section of Mack Hill Road extending 1100 feet from the end of the present oiled surface opposite Ryan's house, provided TRA funds are available.

Article 12. Your committee feels that it is not sufficiently well informed to make a recommendation.

Article 13. Your committee recommends that the town vote to raise and appropriate the sum of \$750 to oil the three-tenths of a mile of road extending from the Bedford-Amherst town line to the front of the "Horace Greeley place," provided TRA funds are available.

Article 14. Your committee recommends that the town vote to raise and appropriate the sum of \$400 to oil Lake and Lake Front streets at Lake Baboosic, provided TRA funds are available.

Article 15. Your committee recommends that the town vote not to raise and appropriate money to oil Clark's Avenue at Lake Baboosic.

Article 16. Your committee recommends that the town vote to install and maintain a light on Public Service Pole 20 near Wenzel's at Lake Baboosic and that money be raised and appropriated for this purpose.

Article 17. Your committee recommends that the town vote to raise and appropriate the sum of \$25 as a token contribution for the purpose given in this Article.

Article 18. Your committee recommends that the town vote to discontinue the roads in the Bombing Area.

Article 19. Your committee recommends that the town vote not to rescind the Zoning Ordinance, adopted at the annual town meeting of March 12, 1946. Your committee feels that the continuance of the Zoning Ordinance is in the best interests of the town.

Article 20. Your committee recommends that the town vote to amend the Town Zoning Ordinance in accordance with this article.

Article 21. Your committee recommends that the town vote to raise and appropriate the sum of \$1400 to surface and treat with oil the 1 1-10 mile of road on Christian Hill, provided TRA funds are available.

Article 22. Your committee recommends that the town vote to raise and appropriate the sum of \$400 to gravel and provide proper drainage on Main Street between Davis Lane and Locke's Corner.

Article 23. Your Committee recommends that the town raise and appropriate the sum of \$300 to oil Main Street between Davis Lane and Locke's Corner, provided TRA funds are available.

Article 24. Your committee recommends that the town raise and appropriate the sum of \$700 to surface and treat with oil that part of the road off Walnut Hill beginning where the present oiled surface ends and continuing to the Chisholm Farm buildings, provided TRA funds are available.

Article 25. Your committee recommends that the town raise and appropriate the sum of \$725 for the kitchen in the Town Hall Building, per Item 1 of the Report of the Town Hall Committee.

Article 26. Your committee recommends that the town raise and appropriate the sum of \$420 for needed repairs and installation at the Town Hall Building, per Item 2 of the Report of the Town Hall Committee.

Article 27. Your committee recommends that the town raise and appropriate to a fund for a heating plant for the Town Hall, the sum of \$1000, per Item 3 of the Report of the Town Hall Committee.

Article 28. Your committee recommends that the town vote not to raise and appropriate the sum of \$575, per Item 4 of the Report of the Town Hall Committee. In view of the amount of estimated town expenses for the year, the committee feels that the improvements listed should be postponed.

Your committee recommends that Town Hall Committee for 1947 be appointed by the Moderator and that the membership, duties, and the purpose of this

committee be in accordance with Article 15 of the 1946 Warrant.

Article 29. Your committee recommends that the town vote to raise and appropriate a sum not to exceed \$100 for the purpose of an audit of all the town's books and accounts. Such audit to be made through the State Tax Commission. Your committee feels it is desirable that accounting practices of the town be improved and modernized.

Article 30. Your committee recommends that the town vote to direct the Selectmen to appoint, within 30 days, three citizens, other than themselves, to serve as road commissioners, to aid and assist the Road Agent; that they serve without salary; that the Selectmen fill vacancies in the Commission, when they occur; and that the Commissioners make a report at each annual town meeting or at any special town meeting.

Highway expense is the largest single item in the town budget, with the exception of School expenses. Your committee feels that officers administering an appropriation of this size should have the benefit of the assistance and advice of commissioners, as recommended in the Article.

Respectfully submitted,

GEORGE B. HYDE,

Chairman

BENJAMIN G. BUNDY,

Secretary

ROBERT L. SMITH,

RAYMOND E. STIMSON,

RICHARD W. WESTON,

WILLIAM T. WHITTLE.

SUMMARY

Committee
Recommends

a. Selectmen's estimate of town		
expenses	\$33,441.91	\$25,991.91
b. School Committee estimate	30,810.00	30,110.00

c. Appropriations asked in		
Warrant	15,555.69	14,845.00
	<hr/>	<hr/>
Total	\$79,807.60	\$70,946.91

Item a (of summary). The sum that the town must pay for the County Tax is not included in the Selectmen's estimate nor in your committee's recommendation. The exact amount of that tax is not known as this is written. The amount paid by the town last year for the County Tax was \$5497.80. Your committee is informed that the rate for the County Tax for 1947 has been acted upon by the County Delegation and that it is 15 percent higher than for 1946. Taxpayers giving consideration to the total of town expenses should keep it in mind that a substantial sum for that tax must be added to the total shown in the summary.

Item c (of summary). Included in your committee's recommendation is \$1925 estimated town contribution to TRA in the event that the TRA bill is passed. The sum recommended by your committee would be \$9350 if TRA funds should not be available.

REPORT OF THE TOWN HALL COMMITTEE

At the annual town meeting for 1946 it was voted to raise and appropriate the sum of \$500 towards remodeling the kitchen in the Town Hall building, and to accept such personal contributions as had been made or might be offered for this purpose; and it was voted to instruct the moderator to appoint, not later than May 1, 1946, a committee of seven, one of whom should be a Selectman, one a member of the Ways and Means Committee, to supervise the remodeling of the kitchen and to look into the matter of further repairs and improvements to the Town Hall building and to report and make recommendations to a future town meeting, such meeting to be not later than the annual town meeting for 1947.

The following committee was appointed by the moderator:

Robert L. Smith, chairman, Mrs. Charles Lincoln, Mrs. Lendal Harding, Mrs. Margaret Murphy, Messrs. Meric Arnold, Malcolm Clark and Benjamin Bundy.

Improvements to the kitchen have been completed to the point where it is now in use for public suppers and for preparing school lunches. There is, however, further equipment which your committee considers essential if the advantage of the improvements to date is to be realized. There are also installations, the work for which is not completed.

Material and labor at a cost of \$533.35 has been paid for by the town; against this there was a refund of four dollars.

The following items are subjects of articles in the warrant for the annual town meeting for 1947, numbered as indicated in the following:

Item 1—See Article 25 of the warrant—Kitchen.

Materials not paid for and unpaid labor	
charges for projects not completed	\$209.00
Estimated cost of partially completed plumbing	150.00

Estimated cost of drain board for dishes	25.00
10 burner, restaurant type gas stove	225.00
To complete painting of kitchen	26.00
Estimated cost of dry-well for kitchen sink drain	90.00

Total of Item 1	\$725.00
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Item 2—See Article 26 of warrant—Needed Repairs and Installation.

Your committee feels that the recommendations covered by this item are essential to the safety and adequate upkeep of the building.

Estimated cost of re-installation of entrance wiring for electricity to conform to fire underwriters' requirements	\$120.00
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Estimated cost of painting exterior wood-work of Town Hall building and re-glazing where necessary	250.00
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Estimated cost of screens for kitchen and dining hall	50.00
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Total of Item 2	\$420.00
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Item 3—See Article 27 of warrant—Heating Plant for Town Hall.

The shortage of materials and their high cost make it inadvisable, in the opinion of your committee, to consider the installation of a heating plant this year. Blue prints for a heating system were procured by your committee and are in the hands of the Selectmen.

Your committee feels, however, that a modern heating plant is essential as a measure for reducing the present fire hazard and for providing a more serviceable means of heat, in keeping with present day fuels.

The cost of an adequate heating plant probably will be too high to assume in a single year. In view of the need, however, your committee feels that measures should be taken to insure installation as soon as prices are more reasonable. To this end it is recommended that a fund be established for the accumulation of sufficient money for the installation of a heating plant.

and that the sum of \$1,000 be raised and appropriated this year to such a fund.

Total of Item 3	\$1,000.00
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Item 4—See Article 28 of warrant—Desirable Improvements to Town Hall Building.

Estimated cost of painting dining hall	\$150.00
Estimated cost of painting side entrance hall	100.00
Estimated cost of painting Selectmen's room	75.00
Estimated cost of painting Assembly hall	250.00

Total of Item 4	\$575.00
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Through the generosity of Mrs. Charles Lincoln a gas hot water heater has been installed in the kitchen at no cost to the town. Acknowledgement is also recorded here for Mr. Dixon's generous gift of fluorescent lights for the kitchen.

Respectfully submitted,
BENJAMIN G. BUNDY, Secretary,
for the Committee.

February 24, 1947.

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